DISTRICT OF COLUMBIA

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Volume 21A

Title 47

Taxation, Licensing, Permits, Assessments, and Fees
(Chapters 19 to End)

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PREFACE

These annual cumulative pocket parts update the District of Columbia Official Code, 2001 Edition, with permanent, temporary, and emergency legislation and judicial constructions contained in annotations. These pocket parts contain the Laws, general and permanent in their nature, relating to or in force in the District of Columbia (except such laws as are of application in the General and Permanent Laws of the United States) in effect as of April 1, 2014.

This Supplement also updates the D.C. Code annotations by including notes taken from District of Columbia cases appearing in the following sources: Atlantic Reporter, 3d Series Supreme Court Reporter Federal Reporter, 3d Series Federal Supplement, 2d Series Bankruptcy Reporter.

Current legislation between pamphlets or pocket parts can be accessed online at www.lexisnexis.com/advance, www.lexisnexis.com/research, and http://dcclims1.dccouncil.us/lims.

The unannotated District of Columbia Official Code can be accessed on the District of Columbia Council Website at http://www.dccouncil.us.

Later laws and annotations will be cumulated in subsequent annual Pocket Parts.

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DIVISION VIII. GENERAL LAWS.

TITLE 47. TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES.

Chapter 20. Gross Sales Tax.

§ 47-2001. Definitions.

(a) Repealed.

(a-1) "Additional charges" means the excess of the gross receipts from the sale of or charges for any room or accommodations received by a room remarketer over the net charges.

(a-2) "Armored car service" means picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect the properties while in transit. The term "armored car service" shall not include coin rolling or change-room services; provided, that these charges are separately stated.

(b) "Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect.

(b-1) "Cigar" means any roll for smoking, other than a cigarette as defined in § 47-2401(1) [§ 47-2401(1A)], made wholly or in part of tobacco, and where the wrapper or cover of the roll is made of natural leaf tobacco or any substance containing tobacco.

(c) "Collector" means the Collector of Taxes of the District or his duly authorized representatives.

(d) "Mayor" means the Mayor of the District of Columbia or his duly authorized representative or representatives.

(e) "District" means the District of Columbia.

(f) "Engaging in business" means commencing, conducting, or continuing in business, as well as liquidating a business when the liquidator thereof holds himself out to the public as conducting such a business.

(g) "Food or drink" means items sold for human or animal ingestion that are consumed for their taste or nutritional value. These items include, but are not limited to, baby foods and formula; baked goods; baking soda, baking powder, and baking mixes; bouillon; cereal and cereal products; cocoa and cocoa products; coffee and coffee substitutes; condiments; cooking wines; cough drops; edible cake decorations; egg and egg products; fish and fish products, including shellfish; fruit, fruit products, and fruit juices; gelatin; honey; ice cream; meat and meat products; milk and milk products; nondairy creamers; oleomargarine; pasta and pasta products; poultry and poultry products; powdered drinks, including health and diet drinks; salad dressings; salt and salt substitutes; sauces and gravies; snack foods; soups; spices and herbs; sugar and sugar products; syrup and syrup substitutes; tea and tea substitutes; vegetables, vegetable products, and vegetable juices; vitamins; water; yogurt; pet foods; flavored extracts; ice; and any combination of these items. The term "food or drink" does not include spirituous or malt liquors, beers, and wines; drugs, medicines or pharmaceuticals; chewing tobacco; toothpaste; or mouthwash.

(g-1) "Food or drink prepared for immediate consumption" includes, but is not limited to, food or drink in a heated state (except heated baked goods whose heated state is solely a result of baking); sandwiches suitable for immediate consumption; prepared salads; salad bars; party platters; cold drinks dispensed in or with a cup or glass either by a retailer or on a self-service basis by the consumer; frozen yogurt, ice cream, or ice milk sold in quantities of less than one pint; and all food or drink, served by, or sold in or by, restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carryout shops or like places of business.

(g-2) Repealed.

(h) "Gross receipts" means the total amount of the sales prices of the retail sales of vendors, valued in money, whether received in money or otherwise.

(h-1) "Net charges" means the gross receipts from the sale of or charges for any room or accommodations received from a room remarketer by the operator of a hotel, inn, tourist camp, tourist cabin, or any other place in which rooms,

lodgings, or accommodations are regularly furnished to transients for a consideration.

(h-2) "Nexus-vendor" means a vendor that has a physical presence within the District of Columbia, such as property or retail outlets, selling via the internet property or rendering services to a purchaser in the District.

(h-3) "Other tobacco products" means any product containing tobacco that is intended or expected to be consumed, other than a cigarette, cigar, premium cigar, or pipe tobacco.

(i) "Person" includes an individual, partnership, society, club, association, joint-stock company, corporation, estate, receiver, trustee, assignee, or referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of individuals acting as a unit.

(i-1) "Premium cigar" means any cigar with a retail cost of $ 2.00 or more, or packaged units of cigars averaging $ 2.00 or more per packaged cigar at retail.

(i-2)(1) "Private investigation service" means an investigation being conducted for purposes of providing information related to:

(A) A crime or wrong committed, assumed to have been committed, or threatened to be committed;

(B) The identity, habits, conduct, movement, location, affiliations, associations, transactions, reputation, or character of any person;

(C) The credibility of a witness or of any other individual;

(D) The location of a missing individual;

(E) The location or recovery of lost or stolen property;

(F) The origin, cause of, or responsibility for a fire, accident, damage to or loss of property, or injury to an individual, regardless of who conducts the investigation;

(G) The affiliation, connection, or relation of any person with an organization or other person;

(H) The activities, conduct, efficiency, loyalty, or honesty of any employee, agent, contractor, or subcontractor;

(I) The financial standing, creditworthiness, or financial responsibility of any person;

(J) Securing evidence for use before any investigating committee, board of award, or board of arbitration, or for use in a trial of any civil or criminal cause;

(K) Providing uniformed or non-uniformed personal protection;

(L) Conducting polygraph testing;

(M) Conducting background checks on prospective employees or tenants; or

(N) Conducting background checks on individuals by or at the request of an insurance company for workers' compensation purposes.

(2) The term "private investigation service" shall not include private-process service, unless the service goes beyond service of process to a missing person investigation.

(j) "Purchaser" includes a person who purchases property or to whom is rendered services, receipts from which are taxable under this chapter.

(k) "Purchaser's certificate" means a certificate signed by a purchaser and in such form as the Mayor shall prescribe, stating the purpose to which the purchaser intends to put the subject of the sale, or the status or character of the purchaser.

(l) "Retailer" includes:

(1) Every person engaged in the business of making sales at retail;

(2) Every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others; and

(3) Every person engaged in the business of making sales for storage, use, or other consumption, or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use, or other consumption.

(m) "Retail establishment" means any premises in which the business of selling tangible personal property is conducted or in or from which any retail sales are made.

(n)(1) "Retail sale" and "sale at retail" mean the sale in any quantity or quantities of any tangible personal property or service, including any such sales effected via the internet by a nexus-vendor, taxable under the terms of this chapter. These terms mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is to resell the property so transferred in the form in which the same is, or is to be, received by him, or to use or incorporate the property so transferred as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining. For the purpose of the tax imposed by this chapter, these terms shall include, but not be limited to, the following:

(A)(i) Sales of food or drink prepared for immediate consumption as defined in subsection (g-1) of this section; and

(ii) Sales of food or drink when sold from vending machines;

(iii) Repealed;

(iv) Sales of soft drinks.

(B) Any production, fabrication, or printing of tangible personal property on special order for a consideration;

(C) The sale or charge, to include net charges and additional charges, for any room or rooms, lodgings, or accommodations furnished to transients by any hotel, room remarketer, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration.

(D) The sale of natural or artificial gas, oil, electricity, solid fuel, or steam;

(E) The sale of material used in the construction, and of materials used in the repair or alteration, of real property, which materials, upon completion of such construction, alterations, or repairs, become real property, regardless of whether or not such real property is to be sold or resold, however, this section shall not apply to the sale of material for the purpose of subsequently transporting the property outside the District for use solely outside the District;

(F) The sale or charges for possession or use of any article of tangible personal property granted under a lease or contract, regardless of the length of time of such lease or contract or whether such lease or contract is oral or written; in such event, for the purposes of this chapter, such lease or contract shall be considered the sale of such article and the tax shall be computed and paid by the vendor upon the rental paid; provided, however, that the gross proceeds from the rental of films, records, or any type of sound transcribing to theaters and radio and television broadcasting stations shall not be considered a retail sale;

(G)(i) The sale of or charges to subscribers for local telephone service. The inclusion of such sales and charges in the definition of the terms "retail sale" and "sale at retail" shall not authorize any tax to be imposed under this chapter on so much of any amount paid for the installation of any instrument, wire, pole, switchboard, apparatus, or equipment as is properly attributable to such installation.

(ii) The term "local telephone service" means:

(I) The access to a local telephone system, and the privilege of telephonic quality communication with substantially all persons having telephone or radio telephone stations constituting a part of such local telephone system; and

(II) Any facility or service provided in connection with a service described in clause (I) of this sub-subparagraph. The term "local telephone service" does not include any service which is a "toll telephone service" or a "private communication service" as defined in sub-subparagraphs (iii) and (iv) of this subparagraph.

(iii) The term "toll telephone service" means:

(I) A telephonic quality communication for which there is a toll charge which varies in amount with the distance and elapsed transmission time of each individual communication and the charge is paid within the United States; and

(II) A service which entitles the subscriber, upon payment of a periodic charge (determined as a flat amount or upon the basis of total elapsed transmission time), to the privilege of an unlimited number of telephonic communications to or from all or a substantial portion of the persons having telephone or radio telephone stations in a specified area which is outside the local telephone system area in which the station provided with this service is located.

(iv) The term "private communication service" means:

(I) The communication service furnished to a subscriber which entitles the subscriber to exclusive or priority use of any communication channel or groups of channels, or to the use of an intercommunication system for the subscriber's stations, regardless of whether such channel, or groups of channels, or intercommunication system may be connected through switching with a service described in sub-subparagraph (ii) or (iii) of this subparagraph;

(II) Switching capacity, extension lines and stations, or other associated services which are provided in connection with, and are necessary or unique to the use of, channels, or systems described in clause (I) of this sub-subparagraph; and

(III) The channel mileage which connects a telephone station located outside a local telephone system area with a central office in such local telephone system, except that such term does not include any communication service unless a separate charge is made for such service;

(H) The sale of or charges for admission to public events, except live performances of ballet, dance, or choral performances, concerts (instrumental and vocal), plays (with and without music), operas and readings and exhibitions of paintings, sculpture, photography, graphic and craft arts, but including movies, circuses, burlesque shows, sporting events, and performances or exhibitions of any other type or nature; provided, that any casual or isolated sale of or charge for admission made by a semipublic institution not regularly engaged in asking such sales or charges shall not be considered a retail sale or sale at retail;

(I) The sale of or charges for the service of repairing, altering, mending, or fitting tangible personal property, or applying or installing tangible personal property as a repair or replacement part of other tangible personal property, whether or not such service is performed by other means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction with such service;

(J) The sale of or charges for copying, photocopying, reproducing, duplicating, addressing, and mailing services and for public stenographic services;

(K) The sale of or charges for the service of laundering, dry cleaning, or pressing of any kind of tangible personal property, except when such service is performed by means of self-service, coin-operated equipment, and the rental of textiles to commercial users when the essential part of the rental includes the recurring service of laundering or cleaning thereof;

(L) The sale of or charge for the service of parking, storing, or keeping motor vehicles or trailers, except that:

(i) Where a sale or charge for the service described in this subparagraph is made to a District resident who is a tenant in an apartment house or the owner of a condominium unit or a cooperative unit in which he or she resides, and the motor vehicle or trailer of the tenant or owner is parked, stored or kept on the same premises on which the tenant or owner has his or her place of residence, except as otherwise provided in this paragraph the sale or charge is exempt from the tax imposed by this subparagraph. The exemption shall not extend to a tenant or owner whose motor vehicle or trailer is used for commercial purposes or whose occupancy of the building is for commercial purposes; or

(ii)(I) Where the sale or charge for the service is made to a District resident who possesses and shows to those providing the service a parking sales tax exemption card issued and signed by the Mayor or his or her duly authorized representative pursuant to sub-subparagraph (iii) of this subparagraph, the sale or charge is exempt from the tax imposed by this paragraph;

(II) This exemption shall extend only to those District residents using the service for the purpose of keeping their vehicles or trailers near their place of residence and shall not extend to a resident whose motor vehicle or

trailer is used for commercial purposes, as ascertained by the Mayor or his or her duly authorized representative;

(iii) Upon application by a District resident, the Mayor shall issue to him or her a parking sales tax exemption card; provided, that the resident:

(I) Possesses a District motor vehicle or trailer registration certificate and identification tag for the motor vehicle or trailer to be parked, if so required by § 50-1501.02(a);

(II) Has registered the vehicle or trailer to a residential address in the District, if a registration certificate is required by § 50-1501.02(a), which address is located within one-half mile of the address of the business or operation providing the service; and

(III) Provides the Mayor the name and address of the business or operation to provide the service;

(iv) The parking sales tax exemption card shall state the name and address of the person to whom it is issued, the name and address of the business or operation to provide the service, and any other information, including a photograph, deemed necessary by the Mayor;

(iv-I)(I) Where the sale or charge for service is made by a valet parking service business, the sale or charge for service shall be exempt from the tax imposed by this sub-subparagraph.

(II) For the purposes of this sub-subparagraph, the term "valet parking service business" means a corporation, partnership, business entity, or proprietor who takes temporary control of a motor vehicle of a person attending any restaurant, business, activity, or event to park, store, or retrieve the vehicle. The term "valet parking service business" shall not include a garage, parking lot, or parking facility that provides parking services by parking lot attendants.

(v) For the purpose of this paragraph, the term:

(I) "Motor vehicle" means any vehicle propelled by an internal-combustion engine or by electricity or steam, except road rollers, farm tractors, and vehicles propelled only upon stationary rails or tracks; and

(II) "Trailer" means a vehicle without motor power intended or used for carrying property or persons and drawn or intended to be drawn by a motor vehicle, whether such vehicle without motor power carries the weight of the property or persons wholly on its own structure or whether a part of such weight rests upon or is carried by a motor vehicle;

(M) The sale of or charges for the service of real property maintenance and landscaping.

(i)(I) For the purposes of this paragraph, the term "real property maintenance" means any activity that keeps the land or the premises of a building clean, orderly, and functional, including the performance of minor adjustments, maintenance, or repairs which include: floor, wall, and ceiling cleaning; pest control; window cleaning; servicing inground and in building swimming pools; exterior building cleaning; parking lot, garage, and recreation area maintenance; exterior and interior trash removal; restroom cleaning and stocking; lighting maintenance; chimney and duct cleaning; and ground maintenance; but does not include; painting, wallpapering, or other services

performed as part of construction or major repairs; or services performed under an employee-employer relationship.

(II) The term "real property maintenance" shall not include the exterior or interior trash removal of recyclable material. For the purposes of this sub-sub-subparagraph, the term "recyclable material" means material that would otherwise become municipal solid waste and is shown by the provider of the interior or exterior trash removal that the material has been collected, separated, or processed to be returned into commerce as a raw material or product, or has been sold to a company in the business of separating or processing recyclable materials.

(ii) For the purposes of this paragraph, the term "landscaping" means the activity of arranging or modifying areas of land and natural scenery for an improved or aesthetic effect; the addition, removal, or arrangement of natural forms, features, and plantings; the addition, removal, or modification of retaining walls, ponds, sprinkler systems, or other landscape construction services; and other services provided by landscape designers or landscape architects such as consultation, research, preparation of general or specific design or detail plans, studies, specifications or supervision, or any other professional services or functions associated with landscaping;

(N) The sale of or charges for data processing and information services.

(i) For the purposes of this paragraph, the term "data processing service" means the processing of information for the compilation and production of records of transactions; the maintenance, input, and retrieval of information; the provision of direct access to computer equipment to process, examine, or acquire information stored in or accessible to the computer equipment; the specification of computer hardware configurations, the evaluation of technical processing characteristics, computer programming or software, provided in conjunction with and to support the sale, lease, operation, or application of computer equipment or systems; word processing, payroll and business accounting, and computerized data and information storage and manipulation; the input of inventory control data for a company; the maintenance of records of employee work time; filing payroll tax returns; the preparation of W-2 forms; the computation and preparation of payroll checks; and any system or application programming or software.

(ii) For the purposes of this paragraph, the term "information service" means the furnishing of general or specialized news or current information, including financial information, by printed, mimeographed, electronic, or electrical transmission, or by wire, cable, radio waves, microwaves, satellite, fiber optics, or any other method in existence or which may be devised; electronic data retrieval or research, including newsletters, real estate listings, or financial, investment, circulation, credit, stock market, or bond rating reports; mailing lists; abstracts of title; news clipping services; wire services; scouting reports; surveys; bad check lists; and broadcast rating services; but does not include: information sold to a newspaper or a radio or television station licensed by the Federal Communication Commission, if the information is gathered or purchased for direct use in newspapers or radio or television broadcasts; charges to a person by a financial institution for account balance

information; or information gathered or compiled on behalf of a particular client, if the information is of a proprietary nature to that client and may not be sold to others by the person who compiled the information, except for a subsequent sale of the information by the client for whom the information was gathered or compiled.

(iii) The term "data processing services" does not include a service provided by a member of an affiliated group of corporations to other corporate members of the group. Data processing services shall be exempt from sales tax if the service is rendered by a member of the affiliated group of corporations, has not been purchased with a certificate of resale or exemption by the corporation that provides the service, is rendered for the purpose of expense allocation, and is not for the profit of the corporation providing the service. For the purposes of this sub-subparagraph, the term "affiliated group" shall have the same meaning as defined in 26 U.S.C. § 1504(a);

(O) The sale of or charge for any newspaper or publication;

(P)(i) The sale of or charges for stationary two-way radio services, telegraph services, teletypewriter services, and teleconferencing services. The sale of or charges for services listed in this subparagraph shall not be considered sales of or charges for private communication services as defined in subparagraph (G)(iv) of this paragraph;

(ii) The sale of or charges for "900", "976", "915", and other "900"-type telecommunication services;

(iii) The sale of or charges for telephone answering services, including automated services and services provided by human operators;

(iv) The sale of or charges for telephone services rendered by means of coin-operated telephones; and

(v) The sale of or charges for services enumerated in sub-subparagraphs (i) through (iv) of this subparagraph shall not include sales of or charges for services that are subject to tax under § 47-2501 or Chapter 39 of this title;

(Q) The sale of or charge for any delivery in the District for which a separate charge is made, except merchandise delivered for resale for which a District of Columbia certificate of resale has been issued or the delivery of any newspapers;

(R) The sale of or charge for the service of procuring, offering, or attempting to procure in the District job seekers for employers or employment for job seekers, including employment advice, counseling, testing, resume preparation and any other related services;

(S) The sale of or charge for the service of placing a job seeker with an employer in the District;

(T) The sale of a prepaid telephone calling card, even if no card has been issued. Notwithstanding any other provision of law, any sale of a prepaid telephone calling card on or after October 1, 1997, shall be deemed the sale of tangible personal property subject only to such taxes as are imposed on the sale of food for immediate consumption as defined under subsection (g-1) of this section, even where no card has been issued. Gross receipts or charges from the sale of the telecommunication service purchased through the use of a prepaid

telephone calling card, even if no card has been issued, shall not be subject to the taxes imposed under § 47-2501 et seq.; or § 47-3901 et seq.; or

(U) The sale of or charges for armored car service, private investigation service, and security service; provided, that an armored-car-services vendor may reasonably apportion any charges for any out-of-state delivery component, including the apportionment of distance, time, or number of stops within and outside of the District; provided further, that application of the sales and use tax to charges for security services is controlled by the delivery point of the services; provided further, that the reimbursement of incidental expenses paid to a third party and incurred in connection with providing a taxable private detective service shall not be included.

(2) The terms "retail sale" and "sale at retail" shall not include the following:

(A) Sales of transportation and communication services other than sales of data processing services, information services, local telephone service, or any service enumerated in paragraph (1)(P) of this subsection;

(B) Professional, insurance, or personal service transactions which involve sales as inconsequential elements for which no separate charges are made, except as otherwise provided in paragraph (1) of this subsection;

(C) Any sale in which the only transaction in the District is the mere execution of the contract of sale and in which the tangible personal property sold is not in the District at the time of the execution and is not sold by a nexus-vendor; provided, however, that nothing contained in this subsection shall be construed to be an exemption from the tax imposed under Chapter 22 of this title;

(D) Sales to a common carrier or sleeping car company by a corporation all of whose capital stock is owned by 1 or more common carriers or sleeping car companies of tangible personal property, procured or acquired by such corporation outside the District, which consists of repair or replacement parts used for the maintenance or repair of any train operating principally without the District in the course of interstate commerce, or commerce between the District and a state, provided such sales are made in connection with the furnishing of terminal services pursuant to a written agreement entered into before January 1, 1963;

(E) Sales of food or drink of a type that constitute "eligible foods", as defined in 7 CFR § 271.2, or food purchased for animal ingestion, without regard to whether such food or drink is purchased with food stamps, except sales of food or drink prepared for immediate consumption and soft drinks;

(F) Sales of Internet access service—

(i) For the purposes of this subparagraph, the term "Internet access service" means a service that enables users to access content, information, electronic mail, or other services offered over the Internet and may also include access to proprietary content, information, and other services as part of a package of Internet access services offered to consumers.

(ii) "Internet access service" shall not include the sale of or charges for data processing and information services as defined in paragraph (1)(N)(i) and (ii) of this subsection that do not enable users to access content, information, electronic mail, or other services offered over the Internet.

(iii) "Internet access service" shall not include telecommunication services as defined in paragraph (1)(P) of this subsection or Chapter 39 of this title;

(G) Sales within the District of Columbia by Qualified High Technology Companies of intangible property or services otherwise taxable as a retail sale or sale at retail, including Internet-related services and sales, including website design, maintenance, hosting, or operation; Internet-related consulting, advertising, or promotion services; the development, rental, lease, or sale of Internet-related applications, connectivity, digital content, or products and services; advertising space and design; graphic design; banner advertising; subscription services; downloads from databases; services that involve the provision of strategic advice for Internet use and presence; Internet website design and maintenance services; Internet website assessment and diagnostic services; the use of proprietary content, information, and other services as part of a package of Internet advice and consulting services. This paragraph shall not apply to telecommunication service providers.

(H) Sales of valet parking services by a valet parking service business, as defined in paragraph (1)(L)(iv-I)(II) of this subsection;

(I) Fees retained by a retail establishment under [§ 8-102.03(b)(1)]; or

(J) Sales of cigarettes, as defined in § 47-2401(1A).

(o) "Return" includes any return filed or required to be filed as herein provided.

(o-1) "Room remarketer" means any person, other than the operator of a hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, having any right, access, ability, or authority, through an internet transaction or any other means whatsoever, to offer, reserve, book, arrange for, remarket, distribute, broker, resell, or facilitate the transfer of rooms the occupancy of which is subject to tax under this chapter and also having any right, access, ability or authority to determine the sale or charge for the rooms, lodgings, or accommodations.

(p)(1) "Sales price" means the total amount paid by a purchaser to a vendor as consideration for a retail sale, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:

(A) The cost of the property sold;

(B) The cost of materials used, labor or service cost, interest charged, losses, or any other expenses;

(C) The cost of transportation of the property prior to its sale at retail. The total amount of the sales price includes all of the following:

(i) Any services that are a part of the sale; and

(ii) Any amount for which credit is given to the purchaser by the vendor; or

(D) Amounts charged for any cover, minimum, entertainment, or other service in hotels, restaurants, cafes, bars, and other establishments where meals, food or drink, or other like tangible personal property is furnished for a consideration.

(2) The term "sales price" does not include any of the following:

(A) Cash discounts allowed and taken on sales;

(B) The amount charged for property returned by purchasers to vendors upon rescission of contracts of sale when the entire amounts charged therefor are refunded either in cash or credit, and when the property is returned within 90 days from the date of sale;

(C) The amount separately charged for labor or services rendered in installing or applying the property sold, except as provided in subsection (n)(1) of this section;

(D) The amount of reimbursement of tax paid by the purchaser to the vendor under this chapter; or

(E) Transportation charges separately stated, if the transportation occurs after the sale of the property is made.

(q) "Sale" and "selling" mean any transaction whereby title or possession, or both, of tangible personal property is or is to be transferred by any means whatsoever, including rental, lease, license, or right to reproduce or use, for a consideration, by a vendor to a purchaser, or any transaction whereby services subject to tax under this chapter are rendered for consideration or are sold to any purchaser by any vendor, and shall include, but not be limited to, any "sale at retail" as defined in this chapter. Such consideration may be either in the form of a price in money, rights, or property, or by exchange or barter, and may be payable immediately, in the future, or by installments.

(q-1)(1) "Security service" shall include any activity that is performed for compensation as a security guard to protect any individual or property and provided on the premises of a person's residential or commercial property, the service of monitoring an electronically controlled burglar or fire alarm system for any residential or commercial property located in the District, or responding to a distress call or an alarm sounding from a security system.

(2) The term "security service" shall not include:

(A) Installing a burglar or fire alarm system in commercial or residential property;

(B) Maintaining or repairing a security system for a customer;

(C) Monitoring property located entirely outside of the District, even if the equipment used to perform the monitoring service is located in the District; or

(D) Providing a medical-response system used by individuals to summon medical aid.

(r) "Semipublic institution" means any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(r-1) "Soft drink" means a non-alcoholic beverage with natural or artificial sweeteners. The term "soft drink" shall not include a beverage that:

(1) Contains:

(A) Milk or milk products;

(B) Soy, rice, or similar milk substitutes;

(C) Fruit or vegetable juice, unless the beverage is carbonated; or

(D) Coffee, coffee substitutes, cocoa, or tea; or

(2) Is prepared for immediate consumption, as defined in subsection (g-1) of this section.

(s) "Tangible personal property" means corporeal personal property of any nature.

(t) "Tax" means the tax imposed by this chapter.

(u) "Taxpayer" means any person required by this chapter to make returns or to pay the tax imposed by this chapter.

(v) "Tax year" means the calendar year, or the taxpayer's fiscal year if it be other than the calendar year when such fiscal year is regularly used by the taxpayer for the purpose of reporting District income taxes as the tax period in lieu of the calendar year.

(w) "Vendor" includes a person or retailer, including a nexus-vendor, selling property or rendering services upon the receipts from which a tax is imposed under this chapter.

(w-1)(1) "Special Event" means an uncommon, unique, noteworthy, or extra occurrence of a specific activity open to the general public that is designed, advertised, or promoted for an identified purpose to be conducted or held on a designated day or series of days, whether held outdoors, indoors, or both, in a public or private facility, at which at least 50 vendors will be present. Special events include auctions, shows, celebrations, circuses, expositions, entertainment, exhibits, fairs, festivals, fund raisers, historical re-enactments, movies, pageants, parades, and sporting events, the conduct of which has the effect, intent, or propensity to draw persons and create an atmosphere or opportunity to sell tangible personal property or services which are taxable under this chapter or Chapter 22 of this title.

(2) Special events shall not include an activity that constitutes a "qualified convention or trade show activity" as defined in section 513(d) of the Internal Revenue Code of 1986.

(x) The foregoing definitions shall be applicable whenever the words defined are used in this chapter unless otherwise required by the context.

(May 27, 1949, 63 Stat. 112, ch. 146, title I, §§ 101-124; May 18, 1954, 68 Stat. 117, ch. 218, title XIII, §§ 1301, 1302; Mar. 31, 1956, 70 Stat. 80, ch. 154, title II, §§ 201-203; Sept. 2, 1964, 78 Stat. 847, Pub. L. 88-564, § 1; Aug. 2, 1968, 82 Stat. 613, Pub. L. 90-450, title III, §§ 301, 302, 303; Oct. 31, 1969, 83 Stat. 169, Pub. L. 91-106, title I, §§ 101, 102, 103; Jan. 5, 1971, 84 Stat. 1932, Pub. L. 91-650, title II, § 201(a)(1); Sept. 3, 1974, 88 Stat. 1064, Pub. L. 93-407, title IV, § 473; Jan. 3, 1975, 88 Stat. 2177, Pub. L. 93-635, § 8(b); Oct. 21, 1975, D.C. Law 1-23, title III, § 301(1)-(6), 22 DCR 2097; Apr. 9, 1976, D.C. Law 1-61, § 2, 22 DCR 5893; June 15, 1976, D.C. Law 1-70, title IV, §§ 401, 402, 23 DCR 533; June 24, 1977, D.C. Law 2-11, § 2, 24 DCR 1773; Sept. 13, 1980, D.C. Law 3-92, § 201(a), 27 DCR 3390; Apr. 30, 1982, D.C. Law 4-105, § 2, 29 DCR 1405; July 24, 1982, D.C. Law 4-131, §§ 201, 202, 223, 29 DCR 2418; Sept. 26, 1984, D.C. Law 5-113, § 201(a), (d), 31 DCR 3974; Apr. 30, 1988, D.C. Law 7-104, § 38, 35 DCR 147; July 26, 1989, D.C. Law 8-17, § 4(a), 36 DCR 4160; May 4, 1990, D.C. Law 8-119, § 3, 37 DCR 1738; Sept. 10, 1992, D.C. Law 9-145,

§ 107(a), 39 DCR 4895; Sept. 30, 1993, D.C. Law 10-25, § 111(a)-(d), 40 DCR 5489; Feb. 5, 1994, D.C. Law 10-68, § 46, 40 DCR 6311; Apr. 30, 1994, D.C. Law 10-115, § 203(a), 41 DCR 1216; June 14, 1994, D.C. Law 10-128, § 104(a), 41 DCR 2096; Mar. 21, 1995, D.C. Law 10-242, § 14(a), 42 DCR 86; Apr. 18, 1996, D.C. Law 11-110, § 59, 43 DCR 530; Apr. 12, 1997, D.C. Law 11-257, § 6, 44 DCR 1247; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(b), 45 DCR 1533; Oct. 20, 1999, D.C. Law 13-38, § 2702(k), 46 DCR 6373; Apr. 3, 2001, D.C. Law 13-256, § 402(a), 48 DCR 730; June 9, 2001, D.C. Law 13-305, § 102(a), 202(f), 48 DCR 334; June 25, 2002, D.C. Law 14-157, § 2(a), 49 DCR 4279; Oct. 1, 2002, D.C. Law 14-190, § 852, 49 DCR 6968; Oct. 19, 2002, D.C. Law 14-213, § 33(u), 49 DCR 8140; Mar. 13, 2004, D.C. Law 15-105, § 85(a), 51 DCR 881; Oct. 20, 2005, D.C. Law 16-33, § 1232, 52 DCR 7503; May 12, 2006, D.C. Law 16-94, § 2(a), 53 DCR 1649; Sept. 23, 2009, D.C. Law 18-48, § 2(a)(1), 56 DCR 5482; Sept. 23, 2009, D.C. Law 18-55, § 9(a)(4), 56 DCR 5703; Mar. 3, 2010, D.C. Law 18-111, § 7241(e), 57 DCR 181; Sept. 24, 2010, D.C. Law 18-223, § 7172, 57 DCR 6242; Apr. 8, 2011, D.C. Law 18-364, § 2(a), 58 DCR 976; Sept. 14, 2011, D.C. Law 19-21, §§ 7002(a)(1), 8032(a), 8052(a), 8162, 58 DCR 6226; Sept. 20, 2012, D.C. Law 19-168, § 7112, 59 DCR 8025; Sept. 26, 2012, D.C. Law 19-171, §§ 114(m), 120, 59 DCR 6190.)

Section references. — This section is referenced in § 8-102.03, § 10-1601.02, § 10-1602.02, § 34-1803.02, § 42-3401.03, § 42-3501.03, § 47-2002, § 47-2002.02, § 47-2002.05, § 47-2002.06, § 47-2005, § 47-2201, § 47-2202, § 47-2202.01, § 47-2402.01, and § 47-2501.

Effect of amendments.

The 2012 amendment by D.C. Law 19-168 substituted "sale or charge receipts" for "gross receipts from the sale of or charges for any room or accommodations" in (a-1); substituted "sale or charge receipts for any room or rooms, lodgings, or accommodations furnished to transients" for "gross receipts from the sale of or charges for any room or accommodations" in (h-1); deleted the (n)(1)(C)(i) designation; deleted the former second sentence of (n)(1)(C); deleted former (n)(1)(C)(ii); added (v-2); and made a stylistic change.

The 2012 amendment by D.C. Law 19-171 substituted "this subchapter" for "this chapter" in the introductory language of (n)(1)(C)(ii); redesignated (v-1), defining "Other tobacco products," as (h-1); however, because of the previous addition of (h-1) and (h-2), the subsection was redesignated as (h-3).

Emergency legislation.

For temporary (90 day) amendment of section, see § 7112 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 7112 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative history of Law 19-168. — Law 19-168, the "Fiscal Year 2013 Budget Support Act of 2012," was introduced in Council and assigned Bill No. 19-743. The Bill was adopted on first and second readings on May 15, 2012, and June 5, 2012, respectively. Signed by the Mayor on June 22, 2012, it was assigned Act No. 19-385 and transmitted to Congress for its review. D.C. Law 19-168 became effective on September 20, 2012.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-2002. Imposition of tax.

(a) A tax is imposed upon all vendors for the privilege of selling at retail certain tangible personal property and for the privilege of selling certain

selected services (defined as "retail sale" and "sale at retail" in this chapter). Beginnning [Beginning] on October 1, 2013, the rate of such tax shall be 5.75% of the gross receipts from sales of or charges for such tangible personal property and services, except that:

(1) The rate of tax shall be 18% of the gross receipts from the sale of or charges for the service of parking or storing of motor vehicles or trailers, except the service of parking or storing of motor vehicles or trailers on a parking lot owned or operated by the Washington Metropolitan Area Transit Authority and located adjacent to a Washington Metropolitan Area Transit Authority passenger stop or station;

(2)(A) The rate of tax shall be 10.05% of the gross receipts from the sale of or charges for any room or rooms, lodgings, or accommodations furnished to a transient by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients;

(B) If the occupancy of a room or rooms, lodgings, or accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax imposed by this paragraph shall be determined based on the net charges and additional charges received by the room remarketer.

(3) The rate of tax shall be 9% of the gross receipts from the sale of or charges for:

(A) Food or drink prepared for immediate consumption as defined in § 47-2001(g-1);

(B) Spirituous or malt liquors, beers, and wine sold for consumption on the premises where sold; and

(C) Rental or leasing of rental vehicles and utility trailers as defined in § 50-1505.01;

(3A) The rate of tax shall be 10% of the gross receipts of the sales of or charges for spirituous or malt liquors, beers, and wine sold for consumption off the premises where sold;

(4) Repealed;

(4A) The rate of tax shall be 5.75% of the gross receipts from the sale of or charges for tangible personal property or services by legitimate theaters, or by entertainment venues with 10,000 or more seats, excluding any such theaters or entertainment venues from which such taxes are applied to pay debt service on tax-exempt bonds;

(5) The rate of tax shall be 12% of the gross receipts from the sale of or charges for cigars, excluding premium cigars;

(6) The rate of tax shall be 12% of the gross receipts from the sale of or charges for other tobacco products; and

(7)(A) The rate of tax shall be 6% of the gross receipts from the sale of or charges for medical marijuana, as defined in the Legalization of Marijuana for Medical Treatment Initiative of 1999, transmitted on December 21, 2009 (D.C. Act 13-138) [Chapter 16B of Title 7].

(B) The proceeds of the tax collected under subparagraph (A) of this paragraph shall be deposited in the Healthy DC and Health Care Expansion Fund established by [§ 31-3514.02].

(b) Of the sales tax revenue received pursuant to this section, $1,170,000 annually shall be used to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration.

(c) Of the revenue received pursuant to this section, a portion shall be allocated to the Arts and Humanities Enterprise Fund in accordance with [§ 39-205.01(a-2)].

(May 27, 1949, 63 Stat. 115, ch. 146, title I, § 125; May 18, 1954, 68 Stat. 117, ch. 218, title XIII, § 1303; Mar. 2, 1962, 76 Stat. 10, Pub. L. 87-408, § 101(a); Sept. 30, 1966, 80 Stat. 856, Pub. L. 89-610, title III, § 301(a); Aug. 2, 1968, 82 Stat. 614, Pub. L. 90-450, title III, § 304; Oct. 31, 1969, 83 Stat. 170, Pub. L. 91-106, title I, § 104; Jan. 5, 1971, 84 Stat. 1932, Pub. L. 91-650, title II, § 201(a)(2); Aug. 29, 1972, 86 Stat. 643, Pub. L. 92-410, title III, § 301(a)(1), (2); Oct. 21, 1975, D.C. Law 1-23, title III, § 301(7), 22 DCR 2099; June 15, 1976, D.C. Law 1-70, title IV, § 408, 23 DCR 541; Mar. 6, 1979, D.C. Law 2-157, § 6, 25 DCR 6995; Sept. 13, 1980, D.C. Law 3-92, § 201(b), 27 DCR 3390; Sept. 26, 1984, D.C. Law 5-113, § 201(b), (c), 31 DCR 3974; July 26, 1989, D.C. Law 8-17, § 4(b), 36 DCR 4160; Sept. 10, 1992, D.C. Law 9-145, § 107(b), 39 DCR 4895; Sept. 30, 1993, D.C. Law 10-25, § 111(e), 40 DCR 5489; June 14, 1994, D.C. Law 10-128, § 104(b), 41 DCR 2096; Sept. 28, 1994, D.C. Law 10-188, § 302(a), 41 DCR 5333; May 16, 1995, D.C. Law 10-255, § 44, 41 DCR 5193; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(c), 45 DCR 4826; June 5, 2003, D.C. Law 14-307, § 902(a), 49 DCR 11664; May 12, 2006, D.C. Law 16-94, § 2(b), 53 DCR 1649; Mar. 3, 2010, D.C. Law 18-111, § 7241(f), 57 DCR 181; Sept. 24, 2010, D.C. Law 18-223, § 7132, 57 DCR 6242; Apr. 8, 2011, D.C. Law 18-364,§ 2(b), 58 DCR 976; Sept. 14, 2011, D.C. Law 19-21, §§ 7002(a)(2), 8032(b), 58 DCR 6226; May 1, 2013, D.C. Law 19-310, § 3(a), 60 DCR 3410; Dec. 24, 2013, D.C. Law 20-61, §§ 7243, 10006, 60 DCR 12472.)

Section references. — This section is referenced in § 9-1111.15, § 34-1803.02, § 38-821.02, § 39-205.01, § 47-2002.01, § 47-2002.02, § 47-2002.03, § 47-2002.05, § 47-2002.06, § 47-2002.07, § 47-2205, § 47-2402, § 47-2402.01, § 47-4603, § 47-4605, § 47-4607, § 47-4608, § 47-4622, § 47-4634, and § 50-2201.03.

Effect of amendments.

The 2013 amendment by D.C. Law 19-310 substituted "$1,170,000" for "$460,000" in (b).

The 2013 amendment by D.C. Law 20-61 substituted "Beginnning [sic] on October 1, 2013, the rate of such tax shall be 5.75%" for "The rate of such tax shall be 6%" in (a); and added (c).

Emergency legislation.

For temporary amendment of (b), see § 3(a) of the Omnibus Alcoholic Beverage Regulation Emergency Amendment Act of 2012 (D.C. Act 19-597, January 14, 2013, 60 DCR 1001).

For temporary (90 days) amendment of this section, see § 3(a) of the Omnibus Alcoholic Beverage Regulation Congressional Review Emergency Act of 2013 (D.C. Act 20-52, April 22, 2013, 60 DCR 6372, 20 DCSTAT 1388).

For temporary (90 days) amendment of this section, see §§ 7243 and 10006 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see §§ 7243 and 10006 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-310. — Law 19-310, the "Omnibus Alcoholic Beverage Regulation Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-824. The Bill was adopted on first and second readings on December 4, 2012, and December 18, 2012, respectively. Signed by the Mayor on February 11, 2013, it was assigned Act No. 19-678 and transmitted to Congress for its review. D.C. Law 19-310 became effective on May 1, 2013.

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title.

Section 10001 of D.C. Law 20-61 provided that Title X of the act may be cited as the "Revised Revenue Estimate Adjustment Allocation Act of 2013".

Section 7241 of D.C. Law 20-61 provided that Subtitle X of Title VII of the act may be cited as the "Dedicated Funding for the Commission on Arts and Humanities Amendment Act of 2013".

Editor's notes.

Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2002.01. Street vendors; minimum sales tax.

(a) For the purposes of this section, the term:

(1) "Business Beneficial License Holder" means a corporation, limited liability company, partnership, or other business entity that is the beneficial owner of the vending license held by an Employee License Holder.

(2) "Employee License Holder" means an individual street vendor who holds a vending license as an employee, agent, or representative, or for the ultimate benefit, of a corporation, limited liability company, partnership, or other business entity.

(3) "MST" means the minimum sales tax that a street vendor is obligated to pay.

(4) "Street vendor" means a person licensed to vend from a sidewalk, roadway, or other public space under Chapter 1A of Title 37.

(b)(1) Except as provided in subsection (c) or (d) of this section, a street vendor who holds a license, including a temporary license, authorizing the vending of merchandise, food, or services from public space or from door to door who has collected less than $375 in sales tax for the quarter shall file a return pursuant to § 47-2002 and as required by the Office of the Chief Financial Officer's Office of Tax and Revenue and remit a $375 MST payment for the quarter being reported.

(2) A MST payment shall be made in a manner prescribed by the Office of the Chief Financial Officer's Office of Tax and Revenue.

(3) If a MST payment is not timely remitted, the unpaid MST payment shall be considered unpaid sales tax and all sections of this chapter applicable to the collection and assessment of unpaid sales tax and the imposition of interest and penalties shall apply.

(c) Except as provided in subsection (d) of this section, if a street vendor has collected sales tax in excess of $375 for the quarter being reported, subsection (b) of this section shall not apply and the street vendor shall file a return pursuant to § 47-2002 and as required by the Office of the Chief Financial Officer's Office of Tax and Revenue and remit the full amount of the sales tax collected for the quarter being reported.

(d)(1) Notwithstanding any other provision of this section, if an individual street vendor holds a vending license as an Employee License Holder for a Business Beneficial License Holder, the Employee License Holder shall not be individually responsible for filing a return or remitting an MST under this

section. If the Business Beneficial License Holder files a single, consolidated return pursuant to § 47-2002, reporting all sales tax collected by all Employee License Holders who are employed by or otherwise affiliated with the Business Beneficial License Holder, and remitting the full amount of the sales tax due by all such Employee License Holders for the quarter being reported, the return shall report the vending license number of each vending license held by an Employee License Holder for which information is included in the return.

(2) The Business Beneficial License Holder shall be responsible for maintaining all books and records of the sales made by its employee street vendors pursuant to § 47-4311.

(3) A consolidated sales tax filing shall be filed electronically in the manner prescribed by the Office of Tax and Revenue.

(May 27, 1949, 63 Stat. 112, ch. 146, title I, § 125, as Sept. 30, 1993, D.C. Law 10-25, § 111(f), 40 DCR 5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 22, 2009, D.C. Law 18-71, § 12(c)(1), 56 DCR 6619; July 13, 2012, D.C. Law 19-149, § 2(a)(2), 59 DCR 5129.)

Section references. — This section is referenced in § 47-2762.

Effect of amendments.

D.C. Law 19-149 rewrote the section.

Legislative history of Law 19-149. — Law 19-149, the "Vendor Sales Tax Collection and Remittance Act of 2012", was introduced in Council and assigned Bill No. 19-163, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on April 17, 2012, and May 1, 2012, respectively. Signed by the Mayor on May 11, 2012, it was assigned Act No. 19-355 and transmitted to both Houses of Congress for its review. D.C. Law 19-149 became effective on July 13, 2012.

Editor's notes. — Section 3 of D.C. Law 19-149 provided: "Sec. 3. Applicability. This act shall apply as of October 1, 2012."

§ 47-2003. Reimbursement of vendor for tax.

(a) Reimbursement for the tax imposed upon the vendor shall be collected by the vendor from the purchaser on all sales the gross receipts from which are subject to the tax imposed by this chapter so far as it can be done. It shall be the duty of each purchaser in the District to reimburse the vendor, as provided in § 47-2004, for the tax imposed by this chapter. Such reimbursement of tax shall be a debt from the purchaser to the vendor and shall be recoverable at law in the same manner as other debts.

(b) In the event that the vendor shall collect a tax in excess of the reimbursement schedule rates provided for in this chapter, such excess shall be refunded to the purchaser, or in lieu thereof, shall become a debt to the District in the same manner as taxes due and payable under this chapter.

(May 27, 1949, 63 Stat. 115, ch. 146, title I, § 126; July 24, 1982, D.C. Law 4-131, § 203, 29 DCR 2418; Sept. 30, 1993, D.C. Law 10-25, § 111(g), 40 DCR 5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; July 13, 2012, D.C. Law 19-149, § 2(a)(3), 59 DCR 5129.)

Section references. — This section is referenced in § 47-2004, § 47-2203, and § 47-2204.

Effect of amendments. — D.C. Law 19-149, in subsec. (a), deleted ", except a street vendor as defined in § 47-2002.01(a)(2)," following "by the vendor".

Legislative history of Law 19-149. — For history of Law 19-149, see notes under § 47-2002.01.

§ 47-2004. Vendor to collect tax; credit for expenses; application.

(a) For the purpose of collecting his reimbursement as provided in § 47-2003 insofar as it can be done and yet eliminate the fractions of a cent, the vendor shall add to the sales price and collect from the purchaser such amounts as may be prescribed by the Mayor to carry out the purposes of this section.

(b) Repealed.

(May 27, 1949, 63 Stat. 115, ch. 146, title I, § 127; Oct. 21, 1975, D.C. Law 1-23, title III, § 301(8), 22 DCR 2100; July 24, 1982, D.C. Law 4-131, § 204, 29 DCR 2418; July 26, 1989, D.C. Law 8-17, § 4(c), 36 DCR 4160; Sept. 30, 1993, D.C. Law 10-25, § 111(h), 40 DCR 5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 102(c), 48 DCR 334; July 13, 2012, D.C. Law 19-149, § 2(a)(4), 59 DCR 5129.)

Section references. — This section is referenced in § 47-2003, § 47-2203, and § 47-2204.

Effect of amendments.

D.C. Law 19-149, in subsec. (a), deleted ", except a street vendor as defined in § 47-2002.01(a)(2)," following "the vendor".

Legislative history of Law 19-149. — For history of Law 19-149, see notes under § 47-2002.01.

§ 47-2005. Exemptions.

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter:

(1) Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations;

(2) Sales to a state or any of its political subdivisions if such state grants a similar exemption to the District. As used in this paragraph, the term "state" means the several states, territories, and possessions of the United States;

(3) Sales to semipublic institutions; provided, however, that such sales shall not be exempt unless:

(A) Such institution shall have first obtained a certificate from the Mayor stating that such institution is entitled to such exemption;

(B) The vendor keeps a record of the sale, the name of the purchaser, the date of each separate sale, and the number of such certificate;

(C) Such institution is located within the District; and

(D) The property or services purchased are for use or consumption, or both, in maintaining, operating, and conducting the institution for the purpose for which it was organized or for honoring the institution or its members;

(4) Sales of materials and services to the printing clerks of the majority and minority rooms of the House of Representatives for use in the operation of such rooms, and sales of materials and services made by such clerks in connection with the operation of such rooms;

(5)(A) Sales of personal property purchased by a utility or a public-service company for use or consumption in furnishing a service or commodity, if the charges from furnishing the service or commodity are subject to a gross

receipts tax or a mileage tax in force in the District for the period of time covered by a return required to be filed by the provisions of this chapter. If the personal property purchased is used both to produce receipts or charges subject to a gross receipts tax or a mileage tax and receipts or charges not subject to a gross receipts tax or a mileage tax, then this sales tax exemption shall be allocated in accordance with rules issued by the Mayor.

(B) Beginning on October 1, 1994, sales of personal property purchased by a toll telecommunication company, as defined in § 47-3901(10) [now § 47-3901(14)], irrespective of whether the property is used or consumed in furnishing a service, the charges from which are subject to the gross receipts tax imposed by § 47-2501(b), or Chapter 39 of this title. For the purposes of this subsection, the term "personal property" shall not include office equipment or office furniture.

(C) Beginning on May 1, 1997, sales of personal property purchased by a wireless telecommunication company, as defined in § 47-3901(12) [now (16)], irrespective of whether the property is used or consumed in furnishing a service the charges from which are subject to Chapter 39 of this title. For purposes of this subparagraph, the term "personal property" shall not include office equipment or office furniture;

(D) Sales of personal property purchased by a digital audio radio satellite service company operating under a digital audio radio satellite license granted by the Federal Communications Commission, irrespective of whether the property is used or consumed in furnishing a service the charges from which are subject to the gross receipts tax imposed by § 47-2501.01;

(6) Repealed;

(7)(A) Casual and isolated sales by a vendor who is not regularly engaged in the business of making sales at retail;

(B) For the first 5 events during a calendar year, sales at a charity auction or other fundraising activity by a nonprofit teaching hospital;

(8) Sales of food or drink, beverages, and other goods made to any person for use in the operation of the majority and minority cloakrooms of the House of Representatives and sales of such food or drink, beverages, and other goods made by such person in connection with the operation of such cloakrooms;

(9) Sales of food or drink or beverages of any nature if made in any car composing a part of any train or in any aircraft or boat operating within the District in the course of commerce between the District and a state;

(10) Sales of goods made pursuant to bona fide contracts entered into before May 27, 1949; provided, that there is a contract in writing signed by the purchaser and vendor which imposes an unconditional liability on the part of the purchaser to buy the goods covered thereby at a fixed price and without escalator clause, and an unconditional liability on the part of the vendor to deliver a definite quantity of such goods at the contract price;

(11) Sales of natural or artificial gas, oil, electricity, solid fuel, or steam, directly used in manufacturing, assembling, processing, or refining;

(11A)(A) Sales of natural or artificial gas, oil, electricity, solid fuel, or steam, directly used in a restaurant.

(B) For the purposes of this paragraph, the term "restaurant" means a retail establishment that is licensed by the District of Columbia, a separately

metered or sub-metered facility, and in the principal business of preparing and serving food to the public. The term "restaurant" shall include a pizzeria, delicatessen, ice cream parlor, cafeteria, take-out counter, and caterer, and banquet and food-processing areas in hotels. The term "restaurant" does not include beverage counters, including coffee shops and juice bars.

(12) Repealed;

(13) Sale of motor vehicles and trailers which are subject to the provisions of title III of the District of Columbia Revenue Act of 1949;

(14) Sales of medicines, pharmaceuticals, and drugs whether or not made on prescriptions of duly licensed physicians and surgeons and general and special practitioners of the healing art;

(15)(A) Sales of bone screws, bone pins, pacemakers, and other articles permanently implanted in the human body to assist the functioning of any natural organ, artery, vein, or limb and which remain or dissolve in the body; orthopedic devices designed to be worn on the person of the user as a brace, support, or correction for the body structure, except orthopedic shoes and supportive devices for the foot unless they are required for the correction of a physical deformity; artificial human eyes and their replacement parts; artificial limbs for human beings and their replacement parts; artificial hearing devices for human beings and their replacement parts; mammary prostheses; any appliance and related supplies necessary as a result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste; sales of false teeth by a dentist and the materials used directly by a dentist in the restoration or preservation of teeth; sales of eyeglasses, when especially designed or prescribed by an ophthalmologist, oculist, or optometrist; provided, that such items are for the personal use of the owner or purchaser; and

(B) Sales of wheelchairs, crutches, canes, quad canes, walkers, hospital beds, bedside commodes, patient lifts, urinals, respirators, oxygen tents, kits and inhalers; hemodialysis devices, transcutaneous nerve stimulators; and sales of any other device, apparatus, or equipment used to replace or substitute for any part of the human body, or used to assist the ill or people with disabilities in saving or prolonging life, or used to alleviate pain and suffering; provided, that such device, apparatus, or equipment is sold to an individual for the personal use of that individual and pursuant to written prescriptions or orders of duly licensed physicians and surgeons and general and special practitioners of the healing art;

(16) Sales of material to be incorporated permanently in any war memorial authorized by Congress to be erected on public grounds of the United States;

(17) Repealed;

(18) Food or drink described in § 47-2001(n)(1)(A), which is delivered and sold without profit by a nonprofit volunteer organization to persons who are confined to their homes due to age, illness, disability, or infirmity; provided that such sales shall not be exempt unless such organization has received a certificate of exemption from the District as a semipublic institution;

(19) Sales of food or drink as described in subsection (n)(1)(A) of § 47-2001 made by a residence for senior citizens to the residents and employees of

such facility and to the bona fide guests of such residents; provided, that the facility does not also make such sales to the general public. As used in this paragraph, the term "residence for senior citizens" means any facility which rents or offers for rent rooms or dwelling units exclusively to persons who are 60 years of age or older or who are blind or have another disability; provided, that at least 80% of the residents of such facility must be 60 years of age or older;

(20) Sales of motor-vehicle fuels upon the sale of which a tax is imposed by Chapter 23 of this title, as amended or as may be hereafter amended;

(21) Sales of vessels which are subject to the provisions of Article 29 of the Police Regulations;

(22) Sales to an organization exempt under 26 U.S.C. § 501(c)(4) when the organization's membership is limited to a state, territory, or possession of the United States or any political subdivision of a state, territory, or possession;

(23) Sales of "eligible foods," as defined in 7 CFR 271.2 pursuant to the federal Food Stamp Act of 1977 (7 U.S.C. § 2011 et seq.) ("Stamp Act"), and purchased with food stamps issued pursuant to the Stamp Act;

(24)(A) Sales of residential public utility services and commodities by a gas, electric, or telephone company, sales of residential heating oil or related services by any person, sales of residential natural or artificial gas by any person, or sales of residential electricity by an electric supplier; and

(B) Sales of residential local exchange service or exchange access as defined in § 47-3901(14) [see Editor's note].

(25) Sales of tickets sold for the 1994 World Cup Soccer Games;

(26) Sales of residential cable television service and commodities by a cable television company;

(27) Sales of the following:

(A) Printing services, if purchased by a publisher to print a newspaper that is to be distributed free of charge in the District;

(B) Tangible personal property purchased by a publisher that prints its own newspaper, if the property is incorporated by the publisher as a material or part of a newspaper that is distributed free of charge in the District; and

(C) Wrapping, packing and packaging supplies, if purchased by a publisher to further the distribution of a newspaper that is distributed free of charge in the District;

(28) Sales of building materials related to the development of a qualified supermarket, as defined under § 47-3801;

(29) Beginning on May 1, 1997, 2-way land mobile radio used for taxicabs fare dispatch and for communication between taxicab drivers and their base;

(30)(A) Gross receipts from sales of tangible personal property to be incorporated or consumed in the course of construction of the Gallery Place Project;

(B) For the purposes of this paragraph, "Gallery Place Project" means the acquisition, construction, installing, and equipping of a mixed-use complex located on Square 454, Lots 41, 824, 838, 857, 877, 878, the portion of the public alley that reverted to former Lot 820, (which is currently known as Lot

866) and former Lot 821 (which is currently known as Lot 867) pursuant to the Plat of Alley Closing filed with the Surveyor of the District of Columbia in Liber 17 at folio 74; and the portions of the public alley that will revert to Lots 41, 824, 838, 857, 877 and 878, all in Square 454, pursuant to the alley closing approved by the Closing of Public Alleys in Square 454 and Square 455, S.O. 98-194 Act of 1999, effective October 22, 1999 (D.C. Law 13-48; 46 DCR 6768), and consisting of:

(i) An approximately 60,000-square-foot multiplex cinema;

(ii) A mixed-use facility providing for retail stores, dining, entertainment, a health and fitness club, offices, and related facilities;

(iii) A market-rate housing complex consisting of approximately 170 residential units;

(iv) A parking garage containing approximately 850 parking spaces; and

(v) Other ancillary improvements; and

(C) The amount of all taxes, fees, and deposits exempt, abated, or waived under this paragraph, section 2(b) of the Gallery Place Economic Development Amendment Act of 2000, effective April 3, 2001, (D.C. Law 13-241; 48 DCR 610) [D.C. Code § 2-1217.31(b)], and §§ 47-902(17), 45-922(24) [§ 42-1102(24) (2001 Ed.)], and 47-1002(26), shall not exceed, in the aggregate, $7 million;

(31) Sales to a Qualified High Technology Company of computer software or hardware, and visualization and human interface technology equipment, including operating and applications software, computers, terminals, display devices, printers, cable, fiber, storage media, networking hardware, peripherals, and modems when purchased for use in connection with the operation of the Qualified High Technology Company;

(32) Repealed;

(32A) Repealed.

(33) Sales of material or equipment used in the construction, and of materials used in the repair or alteration, of real property; provided, that the materials are temporarily stored, for no longer than 90 days, in the District for the purpose of subsequently transporting the property outside the District for use solely outside the District.

(34)(A) Sales of tangible personal property to be incorporated in or consumed in the course of the initial development, construction, equipping, and furnishing of the Mandarin Hotel Project until the Development Sponsor sells the Mandarin Oriental Hotel Project, as evidenced by the recordation of a deed conveying title to Square 299, Lot 831, at which time such amounts shall be due and payable without penalty or interest.

(B) The amount of all taxes, fees, and deposits deferred under this paragraph, section 2(b) of the Mandarin Oriental Hotel Tax Deferral Act of 2002, passed on 2nd reading on September 17, 2002 (Enrolled version of Bill 14-466) [D.C Code § 2-1217.32(b)], and §§ 42-1102(25), 47-902(19), and 47-1002(27), shall not exceed, in the aggregate, $4 million.

(C) For purposes of this paragraph, the term:

(i) "Development Sponsor" means Portals Hotel Site, LLC, a Delaware limited liability company, and its successors and assigns.

(ii) "Mandarin Oriental Hotel Project" means the acquisition and initial development, construction, equipping, and furnishing of a Mandarin Oriental hotel within the Portals project, located on Square 299, Lot 831, consisting of a 400-room hotel with approximately 33,000 square feet of associated meeting and banquet space, 2 restaurants, a health spa and fitness center totaling approximately 10,000 square feet, and approximately 90,000 square feet of public parking space for approximately 200 cars.

(iii) "Mandarin TIF Bonds" means the tax increment financing bonds issued in connection with the Mandarin Oriental Hotel Project pursuant to the Tax Increment Revenue Bonds Mandarin Hotel Project Emergency Approval Resolution of 2000, effective March 7, 2000 (Res. 13-510; 47 DCR 2133), and the Mandarin Hotel Project Modification Approval Resolution of 2000, effective December 19, 2000 (Res. 13-745; 48 DCR 83).

(D) This paragraph shall apply upon the closing of the sale of the Mandarin TIF Bonds;

(35) Sales by the United States or the District, as fixed by regulation; and

(36) Fees retained by a retail establishment under [§ 8-102.03(b)(1)].

(May 27, 1949, 63 Stat. 115, ch. 146, title I, § 128; May 18, 1954, 68 Stat. 118, ch. 218, title XIII, § 1305; Mar. 31, 1956, 70 Stat. 81, ch. 154, title II, § 204; July 3, 1957, 71 Stat. 276, Pub. L. 85-82, § 1; Sept. 30, 1966, 80 Stat. 856, Pub. L. 89-610, title III, § 302; Aug. 2, 1968, 82 Stat. 614, Pub. L. 90-450, title III, § 305(a); Oct. 31, 1969, 83 Stat. 171, Pub. L. 91-106, title I, § 106; Jan. 5, 1971, 84 Stat. 1932, Pub. L. 91-650, title II, § 201(b); Oct. 21, 1975, D.C. Law 1-23, title III, § 301(9), (10), 22 DCR 2101; June 15, 1976, D.C. Law 1-70, title IV, § 403, 23 DCR 540; Apr. 6, 1977, D.C. Law 1-101, § 2, 23 DCR 8731; Mar. 3, 1979, D.C. Law 2-145, § 2, 25 DCR 6983; Sept. 13, 1980, D.C. Law 3-92, § 201(c), 27 DCR 3390; Mar. 4, 1981, D.C. Law 3-128, § 12, 28 DCR 246; July 24, 1982, D.C. Law 4-131, §§ 205, 503, 29 DCR 2418; Aug. 14, 1982, D.C. Law 4-133, § 2, 29 DCR 2745; Mar. 14, 1984, D.C. Law 5-58, § 3, 30 DCR 6293; Feb. 28, 1987, D.C. Law 6-207, § 2, 34 DCR 677; Sept. 22, 1987, D.C. Law 7-24, § 2, 34 DCR 4515; Oct. 1, 1987, D.C. Law 7-25, § 4, 34 DCR 5068; Sept. 20, 1989, D.C. Law 8-26, § 20, 36 DCR 4723; Mar. 11, 1992, D.C. Law 9-71, § 2, 39 DCR 19; Sept. 10, 1992, D.C. Law 9-145, § 107(c), 39 DCR 4895; Sept. 30, 1993, D.C. Law 10-25, § 111(i), 40 DCR 5489; Apr. 30, 1994, D.C. Law 10-115, § 203(b), 41 DCR 1216; June 14, 1994, D.C. Law 10-128, § 104(c), 41 DCR 2096; Sept. 26, 1995, D.C. Law 11-52, § 113, 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-99, § 2(a), 45 DCR 1524; Apr. 30, 1998, D.C. Law 12-100, § 2(c), 45 DCR 1533; Oct. 14, 1999, D.C. Law 13-49, § 8(a), 46 DCR 5153; Apr. 5, 2000, D.C. Law 13-75, § 2(b), 46 DCR 10425; July 18, 2000, D.C. Law 13-148, § 2(b), 47 DCR 4636; Oct. 4, 2000, D.C. Law 13-166,§ 3(c), 47 DCR 5821; Oct. 19, 2000, D.C. Law 13-172, § 2302(a), 47 DCR 6308; Apr. 3, 2001, D.C. Law 13-241, § 4(c), 48 DCR 610; Apr. 3, 2001, D.C. Law 13-256, § 402(b), 48 DCR 730; June 9, 2001, D.C. Law 13-306, § 2, 48 DCR 569; June 9, 2001, D.C. Law 13-305, § 202(g), 302(c), 48 DCR 334; June 19, 2001, D.C. Law 13-313, § 16(b), 48 DCR 1873; Oct. 26, 2001, D.C. Law 14-42, §§ 12, 14, 48 DCR 7612; June 25, 2002, D.C. Law 14-157, § 2(b),

49 DCR 4279; Oct. 19, 2002, D.C. Law 14-213, §§ 38, 39, 49 DCR 8140; Mar. 25, 2003, D.C. Law 14-232, § 4(c), 49 DCR 9764; Apr. 4, 2003, D.C. Law 14-282, § 11(ss), 50 DCR 896; Mar. 13, 2004, D.C. Law 15-105, §§ 12(e), 26(d), 85(b), 51 DCR 881; Dec. 7, 2004, D.C. Law 15-205, § 1182, 51 DCR 8441; Apr. 5, 2005, D.C. Law 15-277, § 2, 52 DCR 833; Apr. 24, 2007, D.C. Law 16-305, § 73(f), 53 DCR 6198; Sept. 23, 2009, D.C. Law 18-48, § 2(a)(2), 56 DCR 5482; Sept. 23, 2009, D.C. Law 18-55, § 9(a)(5), 56 DCR 5703; Mar. 3, 2010, D.C. Law 18-111, § 7041, 57 DCR 181; Mar. 12, 2011, D.C. Law 18-324, § 2, 58 DCR 3; Dec. 24, 2013, D.C. Law 20-61, § 7362, 60 DCR 12472.)

Section references. — This section is referenced in § 2-1217.31, § 2-1217.32, § 42-1102, § 47-902, § 47-1002, § 47-2006, § 47-2007, § 47-2010, § 47-2321, § 47-2322, and § 47-3802.

Effect of amendments.

The 2013 amendment by D.C. Law 20-61 rewrote (11A).

Temporary legislation.

Section 2 of D.C. Law 19-218 amended D.C. Law 18-324, § 3, to read as follows: "Sec. 3. Applicability. "This act shall apply as of January 1, 2010; provided, that its fiscal effect is included in an approved budget and financial plan."

Section 4(b) of D.C. Law 19-218 provided that the act shall expire after 225 days of its having taken effect.

For temporary (225 days) amendment of section, see § 5 of the Fiscal Year 2014 Budget Support Technical Clarification Temporary Amendment Act of 2013 (D.C. Law 20-56, December 13, 2013, 60 DCR 15165).

Emergency legislation.

For temporary amendment of section, see § 106 of the Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 12, 2012, 59 DCR 12478).

For temporary (90 days) amendment of this section, see § 2 of the Processing Sales Tax Clarifying CRE of 2013 (D.C. Act 20-6, January 31, 2013, 60 DCR 2807, 20 DCSTAT 455).

For temporary (90 days) amendment of this section, see § 5 of the Fiscal Year 2014 Budget Support Technical Clarification Emergency Amendment Act of 2013 (D.C. Act 20-180, October 4, 2013, 60 DCR 14949).

For temporary (90 days) amendment of this section, see §§ 7362 and 7363 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see §§ 7362 and 7363 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-2002.

Short title.

Section 7361 of D.C. Law 20-61 provided that Subtitle II of Title VII of the act may be cited as the "Sales Tax on Restaurant Utilities Clarification Act of 2013".

Editor's notes.

Applicability of D.C. Law 20-61: Section 7363 of D.C. Law 20-61 provided that § 7362 of the act shall apply as of August 1, 2013.

Applicability of D.C. Law 20- (Act 20-291): Section 15(b) of D.C. Law 20- (Act 20-291) provided that § 15(a) of the act, which amended (11), shall apply as of August 1, 2013.

§ 47-2014. Assumption or refund of tax by vendor unlawful; penalties.

It shall be unlawful for any vendor to advertise or hold out or state to the public or to any customer directly or indirectly that the reimbursement of tax or any part thereof to be collected by the vendor under this chapter will be assumed or absorbed by the vendor or that it will not be added to the selling price of the property sold or the taxable services rendered, or if added to said price that it, or any part thereof, will be refunded. Any person violating any provision of this section shall upon conviction be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned for not more than 6 months, or both, for each offense.

(May 27, 1949, 63 Stat. 118, ch. 146, title I, § 134; enacted, Apr. 9, 1997, D.C.

Law 11-254, § 2, 44 DCR 1575; June 11, 2013, D.C. Law 19-317, § 286(i), 60 DCR 2064.)

Section references. — This section is referenced in § 47-2209.

Effect of amendments. — The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $500".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(i) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2015. Monthly returns.

(a) On or before the 20th day of each calendar month, every vendor who has made any sale at retail, taxable under the provisions of this chapter, during the preceding calendar month, shall file a return with the Mayor. Such returns shall show the total gross proceeds of the vendor's business for the month for which the return is filed; the gross receipts of the business of the vendor upon which the tax is computed; the amount of tax for which the vendor is liable and such other information as the Mayor deems necessary for the computation and collection of the tax.

(a-1) For the purposes of this chapter and Chapter 22 of this title, a room remarketer shall be deemed a vendor with respect to additional charges and shall file returns and remit tax with respect to such additional charges. The room remarketer shall collect and remit the tax imposed by this chapter and Chapter 22 of this title with respect to the net charges for the accommodations to the operator of the hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration. The operator shall be deemed a vendor with respect to such net charges and shall file returns and remit tax with respect to such net charges.

(b) The Mayor may permit or require the returns to be made for other periods and upon such other dates as he may specify; provided, that the gross receipts during any tax year shall be included in returns covering such year and no other.

(c) The form of returns shall be prescribed by the Mayor and shall contain such information as he may deem necessary for the proper administration of this chapter. The Mayor may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.

(May 27, 1949, 63 Stat. 118, ch. 146, title I, § 135; July 24, 1982, D.C. Law 4-131, § 223, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 14, 2011, D.C. Law 19-21, § 7002(a)(4), 58 DCR 6226; Sept. 20, 2012, D.C. Law 19-168, § 7113, 59 DCR 8025.)

Section references. — This section is referenced in § 47-2210.

Effect of amendments.

The 2012 amendment by D.C. Law 19-168, in (a-1), added "of this title" in the first and second sentences, in the first sentence, substituted "shall be deemed a vendor" for "is a vendor only" and deleted "only" at the end, in the second sentence, substituted "collect and remit" for "also collect" and "for the accommodations" for "and shall remit the tax," and deleted "to be" following "be deemed" in the last sentence; and made stylistic changes.

Emergency legislation.

For temporary (90 day) amendment of section, see § 7113 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 7113 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative history of Law 19-168. — See note to § 47-2001.

§ 47-2018. Secrecy of returns; reciprocity.

(a)(1) Except to any official of the District, having a right thereto in his official capacity, it shall be unlawful for any officer or employee, or any former officer or employee, of the District to divulge or make known in any manner the amount of gross proceeds or tax due or any particulars relating thereto or the computation thereof set forth or disclosed in any return required to be filed under this chapter, and neither the original nor a copy of any return desired for use in litigation in court shall be furnished where neither the District nor the United States is interested in the result of such litigation, whether or not the request is contained in an order of the court; provided, however, that nothing herein contained shall be construed to prevent the furnishing to a taxpayer a copy of his return upon the payment of a fee of $3.50.

(2) The provisions of paragraph (1) of this subsection shall also apply to any state or local sales tax returns, copies thereof, and any other state or local sales tax information either submitted by the taxpayer or otherwise obtained. The provisions of paragraph (1) of this subsection shall not apply to any applications for exemption and their required related financial statements for persons which have been granted exemption under this chapter.

(3) Whenever it is necessary for the District to enter into contracts for the purpose of processing, storing, transmitting, or reproducing tax returns required by this chapter, such returns may be disclosed to the contractor to the extent needed in connection with the processing, storing, transmitting, or reproducing of such tax returns. The provisions of subsections (a) and (d) of this section shall apply to all such contractors, their officers and employees, and to all such former contractors, former officers, and former employees.

(b) Nothing contained in subsection (a) of this section shall be construed to prohibit the publication of notices authorized in this chapter or the publication of statistics so classified as to prevent the identification of particular returns or reports and the items thereof, or the publication of delinquent lists showing the names of persons, vendors, or purchasers who have failed to pay the taxes imposed by this chapter within the time prescribed herein, together with any relevant information which in the opinion of the Mayor may assist in the collection of such delinquent taxes.

(c) Nothing contained in subsection (a) of this section shall be construed to prohibit the Mayor, in his discretion, from divulging or making known any information contained in any report, application, or return required under the

provisions of this chapter other than such information as may be contained therein relating to the amount of gross proceeds or tax thereon or any particulars relating thereto or the computation thereof.

(d) Any violation of the provisions of subsection (a) of this section shall be punishable by a fine of not more than the amount set forth in [§ 22-3571.01], or imprisonment for 1 year, or both, in the discretion of the court.

(e) Notwithstanding the provisions of this section, the Mayor may permit the proper officer of the United States or of any state or territory of the United States or his authorized representative to inspect the returns filed under this chapter, or may furnish to such officer or representative a copy of any such return, provided the United States, state, or territory grants substantially similar privileges to the Mayor or his representative or to the proper officer of the District charged with the administration of this chapter.

(f) All reports, applications, and returns received by the Mayor under the provisions of this chapter shall be preserved for 3 years and thereafter until the Mayor orders them to be destroyed.

(May 27, 1949, 63 Stat. 119, ch. 146, title I, § 138; Mar. 16, 1978, D.C. Law 2-57, § 4, 24 DCR 5426; July 24, 1982, D.C. Law 4-131, §§ 207, 223, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 11, 2013, D.C. Law 19-317, § 286(j), 60 DCR 2064.)

Section references. — This section is referenced in § 47-2210.

Effect of amendments. — The 2013 amendment by D.C. Law 19-317 substituted "of not more than the amount set forth in [§ 22-3571.01]" for "not exceeding $1,000" in (d).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(j) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-2014.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

CHAPTER 21. CLOSING-OUT SALES.

Sec.
47-2106. Penalty for conducting false "closing-out sales" and for violation of this chapter; prosecutions.

§ 47-2106. Penalty for conducting false "closing-out sales" and for violation of this chapter; prosecutions.

(a) Any person who shall advertise, hold, conduct, or carry on any sale of goods, wares, or merchandise under the description of closing-out sale or a sale of goods, wares, or merchandise damaged by fire, smoke, water, or otherwise, contrary to the provision of this chapter, or who shall violate any of the provisions of this chapter shall be deemed guilty of a misdemeanor and shall, upon conviction thereof, be fined not more than the amount set forth in [§ 22-3571.01] or imprisonment for 90 days or both.

(b) Prosecutions for violations of this chapter and regulations promulgated under the authority of this chapter shall be conducted in the name of the

District of Columbia by the Attorney General for the District of Columbia or any of his assistants.

(c) Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this chapter, or any rules or regulations issued under the authority of this chapter, pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this chapter shall be pursuant to Chapter 18 of Title 2.

(Sept. 1, 1959, 73 Stat. 450, Pub. L. 86-219, § 6; Oct. 5, 1985, D.C. Law 6-42, § 436, 32 DCR 4450; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 13, 2005, D.C. Law 15-354, § 73(g), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 286(k), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $300" in (a).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(k) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

CHAPTER 22. COMPENSATING-USE TAX.

§ 47-2201. Definitions.

(a)(1) "Retail sale", "sale at retail", and "sold at retail" mean all sales in any quantity or quantities of tangible personal property, whether made within or without the District, and services, to any person for the purpose of use, storage, or consumption, within the District, taxable under the terms of this chapter. These terms shall mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is to resell the property so transferred in the form in which the same is, or is to be, received by him, or to use or incorporate the property so transferred as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining. For the purpose of the tax imposed by this chapter, these terms shall include, but shall not be limited to, the following:

(A) Any production, fabrication, or printing of tangible personal property on special order for a consideration;

(B) The sale of natural or artificial gas, oil, electricity, solid fuel or steam;

(C) The sale of material used in the construction, and of materials used

in the repair or alteration, of real property, which materials, upon completion of such construction, alterations, or repairs, become real property, regardless of whether or not such real property is to be sold or resold;

(D) The sale or charges for possession or use of any article of tangible personal property granted under a lease or contract, regardless of the length of time of such lease or contract or whether such lease or contract is oral or written; in such event for the purposes of this chapter, such lease or contract shall be considered the sale of such article and the tax shall be computed and paid by the vendor upon the rental paid; provided, however, that the gross proceeds from the rental of films, records, or any type of sound transcribing to theaters and radio and television broadcasting stations shall not be considered a retail sale;

(E) The sale of any meals, food or drink, or other like tangible personal property for a consideration as described in § 47-2001(n)(1)(A);

(F) The sale of or charge for admission to public events except live performances of ballet, dance or choral performances, concerts (instrumental and vocal), plays (with and without music), operas and readings and exhibitions of paintings, sculpture, photography, graphic and craft arts, but including movies, circuses, burlesque shows, sporting events and performances or exhibitions of any other type or nature; provided, that any casual or isolated sale of or charge for admission made by a semi-public institution not regularly engaged in making such sales or charges shall not be considered a retail sale or sale at retail;

(G) The sale of or charges for the service of repairing, altering, mending, or fitting tangible personal property, or applying or installing tangible personal property as a repair or replacement part of other tangible personal property, whether or not such service is performed by means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction with such service;

(H) The sale of or charges for copying, photocopying, reproducing, duplicating, addressing, and mailing services and for public stenographic services;

(I) The rental of textiles to commercial users, the essential part of which rental includes recurring service of laundering or cleaning thereof;

(J) The sale of or charges for the service of real property maintenance and landscaping;

(i) For the purposes of this subparagraph, the term "real property maintenance" means any activity that keeps the land or the premises of a building clean, orderly, and functional, including the performance of minor adjustments, maintenance, or repairs, which include: floor, wall, and ceiling cleaning; pest control; window cleaning; servicing inground and in building swimming pools; exterior building cleaning; parking lot, garage, and recreation area maintenance; exterior and interior trash removal; restroom cleaning and stocking; lighting maintenance; chimney and duct cleaning; or ground maintenance; but does not include; painting; wallpapering, or other services performed as part of construction or major repairs; or services performed under an employee-employer relationship; and

(ii) For the purposes of this subparagraph, the term "landscaping" means the activity of arranging or modifying areas of land and natural scenery for an improved or aesthetic effect; the addition, removal, or arrangement of natural forms, features, and plantings; the addition, removal, or modification of retaining walls, ponds, sprinkler systems, or other landscape construction services; and other services provided by landscape designers or landscape architects such as consultation, research; preparation of general or specific design or detail plans, studies; specifications or supervision, or any other professional services or functions associated with landscaping;

(K) The sale of or charges for data processing service and information service;

(i) For the purposes of this subparagraph, the term "data processing service" means the processing of information for the compilation and production of records of transactions; the maintenance, input, and retrieval of information; the provision of direct access to computer equipment to process, examine, or acquire information stored in or accessible to the computer equipment; the specification of computer hardware configurations; the evaluation of technical processing characteristics, computer programming or software, provided in conjunction with and to support the sale, lease; operation, or application of computer equipment or systems; work processing; payroll and business accounting, computerized data and information storage and manipulation; the input of inventory control data for a company; the maintenance of records of employee work time; filing payroll tax returns; the preparation of W-2 forms; the computation and preparation of payroll checks; and any system or application programming or software. The term "data processing services" does not include a service provided by a member of an affiliated group of corporations to other corporate members of the group. Data processing services shall be exempt from use tax if the service is rendered by a member of the affiliated group of corporations, has not been purchased with a certificate of resale or exemption to the corporation providing the service, is rendered for the purpose of expense allocation; and is not for the profit of the corporation providing the service. For the purposes of this sub-subparagraph, the term "affiliated group" shall have the same meaning as defined in 26 U.S.C. § 1504(a); and

(ii) For the purposes of this subparagraph, the term "information service" means the furnishing of general or specialized news or current information, including financial information, by printed, mimeographed, electronic, or electrical transmission, or by wire, cable, radio waves, microwaves, satellite, fiber optics, or any other method in existence or which may be devised; electronic data retrieval or research, including newsletters, real estate listings, or financial, investment, circulation, credit, stock market, or bond rating reports; mailing lists; abstracts of title; news clipping services; wire services; scouting reports; surveys; bad check lists; and broadcast rating services; but does not include: information sold to a newspaper or a radio or television station licensed by the Federal Communication Commission, if the information is gathered or purchased for direct use in newspapers or radio or television broadcasts; charges to a person by a financial institution for account

balance information; or information gathered or compiled on behalf of a particular client, if the information is of a proprietary nature to that client and may not be sold to others by the person who compiled the information, except for a subsequent sale of the information by the client for whom the information was gathered or compiled;

(L) The sale or charge for any newspaper or publication;

(M)(i) The sale of or charges for stationary two-way radio services, telegraph services, teletypewriter services, and teleconferencing services. The sale or charges described in this sub-subparagraph shall not be considered sales of private communication services as defined in § 47-2001(n)(1)(G)(iv);

(ii) The sale of or charges for "900", "976", "915", and other "900"-type telecommunication services;

(iii) The sale of or charges for telephone answering services, including automated services and services provided by human operators; and

(iv) The sale of or charges for services enumerated in sub-subparagraphs (i) through (iii) of this subparagraph shall not include sales of or charges for services that are subject to tax under § 47-2501 or Chapter 39 of this title;

(N) The sale of or charges for the service of laundering, dry cleaning, or pressing of any kind of tangible personal property, except when the service is performed by means of self-service, coin-operated equipment, and the rental of textiles to commercial users when the essential part of the rental includes the recurring service of laundering or cleaning thereof;

(O) The sale of or charge for any delivery in the District for which a separate charge is made, except merchandise delivered for resale for which a District of Columbia certificate of resale has been issued or the delivery of any newspapers;

(P) The sale of or charge for the service of procuring, offering, or attempting to procure in the District job seekers for employers or employment for job seekers, including employment advice, counseling, testing, resume preparation and any other related service; or

(Q) The sale of or charge for the service of placing a job seeker with an employer in the District.

(2) The terms "retail sale," "sale at retail," and "sold at retail" shall not include the following:

(A) Sales of data processing, information, or transportation and communication services other than sales of data processing services, information services, or any service enumerated in paragraph (1)(M) of this subsection, or the sale of or charge for any delivery in the District for which a separate charge is made;

(B) Professional, insurance, or personal service transactions which involve sales as inconsequential elements for which no separate charges are made, except as otherwise provided in subsection (a)(1) of this section;

(C) Sales of tangible personal property which property was purchased or acquired by a nonresident prior to coming into the District and establishing or maintaining a temporary or permanent residence in the District. As used in this subsection, the word "residence" means a place in which to reside and does not mean "domicile";

(D) Sales of tangible personal property which property was purchased or acquired by a nonresident person prior to coming into the District and establishing or maintaining a business in the District;

(E) The use or storage within the District of tangible personal property owned and held by a common carrier or sleeping car company for use principally without the District in the course of interstate commerce, or commerce between the District and a state, in or upon, or as part of, any train, aircraft, or boat; or

(F) Sales of Internet access service.

(i) For the purposes of this subparagraph, the term "Internet access service" means a service that enables users to access content, information, electronic mail, or other services offered over the Internet and may also include access to proprietary content, information, and other services as part of a package of Internet access services offered to consumers.

(ii) "Internet access service" shall not include the sale of or charges for data processing and information services as defined in paragraph (1)(K)(i) and (ii) of this subsection that do not enable users to access content, information, electronic mail, or other services offered over the Internet.

(iii) "Internet access service" shall not include telecommunication services as defined in paragraph (1)(M) of this subsection or Chapter 39 of this title.

(b) "Purchase" and "purchased" mean and include:

(1) Any transfer, either conditionally or absolutely, of title or possession or both of the tangible personal property sold at retail;

(2) Any acquisition of a license or other authority to use, store, or consume, the tangible personal property sold at retail; and

(3) Any sale of services sold at retail.

(c) "Purchaser" means any person who shall have purchased tangible personal property or services sold at retail.

(d) "In the District" and "within the District" mean within the exterior limits of the District of Columbia and include all territory within such limits owned by the United States of America.

(e) "Store" and "storage" mean any keeping or the retention of possession in the District for any purpose, other than for the purpose of subsequently transporting the property outside the District for use solely outside the District, of tangible personal property purchased at retail sale.

(f) "Use" means the exercise by any person within the District of any right or power over tangible personal property and services sold at retail, whether purchased within or without the District by a purchaser from a vendor.

(g) "Vendor" includes every person or retailer engaging in business in the District and making sales at retail as defined herein, whether for immediate or future delivery of the tangible personal property or performance of the services. When in the opinion of the Mayor it is necessary for the efficient administration of this chapter to regard any salesman, representative, peddler, or canvasser, as the agent of the dealer, distributor, supervisor, or employer, under whom he operates or from whom he obtains the tangible personal property sold or furnishes services, the Mayor may, in his discretion, treat and

regard such agent as the vendor jointly responsible with his principal, employer, or supervisor, for the assessment and payment or collection of the tax imposed by this chapter.

(h) "Engaging in business in the District" includes the selling, delivering, or furnishing in the District, or any activity in the District in connection with the selling, delivering, or furnishing in the District, of tangible personal property or services sold at retail as defined herein. This term shall include, but shall not be limited to, the following acts or methods of transacting business:

(1) The maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, of any office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business; and

(2) The having of any representative, agent, salesman, canvasser, or solicitor operating in the District for the purpose of making sales at retail as defined herein, or the taking of orders for such sales.

(i) "Retailer" includes every person engaged in the business of making sales at retail.

(j) The definitions of "additional charges," "business," "District," "food or drink," "gross receipts," "Mayor," "net charges," "person," "purchaser's certificate," "retail establishment," "return," "room remarketer," "sale" and "selling," "sales price," "semipublic institution," "tangible personal property," "tax," "tax year," "taxpayer," and "transient" as defined in Chapter 20 of this title, are incorporated in and made applicable to this chapter.

(k) The foregoing definitions shall be applicable whenever the words defined are used in this chapter unless otherwise required by the context.

(May 27, 1949, 63 Stat. 124, ch. 146, title II, §§ 201-211; May 18, 1954, 68 Stat. 118, ch. 218, title XIII, § 1306; Mar. 31, 1956, 70 Stat. 81, ch. 154, § 205; Aug. 2, 1968, 82 Stat. 615, Pub. L. 90-450, title III, § 306; Oct. 31, 1969, 83 Stat. 171, Pub. L. 91-106, title I, §§ 108, 109; Jan. 5, 1971, 84 Stat. 1932, Pub. L. 91-650, title II, § 201(c)(1); Oct. 21, 1975, D.C. Law 1-23, title III, § 302(1), (3)-(5), 22 DCR 2101-2103; June 15, 1976, D.C. Law 1-70, title IV, §§ 404, 405, 23 DCR 540; July 24, 1982, D.C. Law 4-131, §§ 217, 218, 223, 29 DCR 2418; July 26, 1989, D.C. Law 8-17, § 5(a), 36 DCR 4160; May 4, 1990, D.C. Law 8-119, § 4, 37 DCR 1738; Sept. 30, 1993, D.C. Law 10-25, § 112(a)-(c), 40 DCR 5489; Feb. 5, 1994, D.C. Law 10-68, §§ 47, 50, 40 DCR 6311; Apr. 30, 1994, D.C. Law 10-115, § 204(a), 41 DCR 1216; June 14, 1994, D.C. Law 10-128, § 105(a), 41 DCR 2096; Mar. 21, 1995, D.C. Law 10-242, § 14(b), 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254,§ 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(d), 45 DCR 1533; Oct. 20, 1999, D.C. Law 13-38, § 2702(l), 46 DCR 6373; May 23, 2000, D.C. Law 13-118, § 2(a), 47 DCR 2002; Sept. 23, 2009, D.C. Law 18-48, § 2(b), 56 DCR 5482; Sept. 20, 2012, D.C. Law 19-168, § 7114, 59 DCR 8025.)

Effect of amendments.

The 2012 amendment by D.C. Law 19-168, in (j), added "additional charges," added "District," added "Mayor," added "net charges," added "room remarketer," deleted "Mayor" following "taxpayer," substituted "transient" for "District," and deleted "hereby" preceding "incorporated."

Emergency legislation.

For temporary (90 day) amendment of sec-

tion, see § 7114 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 7114 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative history of Law 19-168. — Law 19-168, the "Fiscal Year 2013 Budget Support Act of 2012," was introduced in Council and assigned Bill No. 19-743. The Bill was adopted on first and second readings on May 15, 2012, and June 5, 2012, respectively. Signed by the Mayor on June 22, 2012, it was assigned Act No. 19-385 and transmitted to Congress for its review. D.C. Law 19-168 became effective on September 20, 2012.

§ 47-2202. Imposition of tax.

There is hereby imposed and there shall be paid by every vendor engaging in business in the District and by every purchaser a tax on the use, storage, or consumption of any tangible personal property and service sold or purchased at retail sale. The rate of tax imposed by this section shall be 5.75%, except for the period beginning October 1, 2009, and ending September 30, 2012, the rate shall be 6%, of the sales price of such tangible personal property and services, except that:

(1) The rate of tax shall be 12% of the gross receipt from the sale of or charges for the service of parking or storing of motor vehicles or trailers, except the service of parking or storing of motor vehicles or trailers on a parking lot owned or operated by the Washington Metropolitan Area Transit Authority and located adjacent to a Washington Metropolitan Area Transit Authority passenger stop or station;

(2)(A) The rate of tax shall be 10.05% of the gross receipts from the sale of or charges for any room or rooms, lodgings, or accommodations, furnished to a transient by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients;

(B) If the occupancy of a room or rooms, lodgings, or accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax imposed by this paragraph shall be determined based on the net charges and additional charges received by the room remarketer.

(3) The rate of tax shall be 9% of the gross receipts from the sale of or charges for:

(A) Food or drink prepared for immediate consumption as defined in § 47-2001(g-1);

(B) Spirituous or malt liquors, beer and wine sold for consumption on the premises where sold; and

(C) Rental or leasing of rental vehicles and utility trailers as defined in § 50-1505.01;

(3A) Effective October 1, 2011, the rate of the tax shall be 10% of the gross receipts of the sales of or charges for spirituous or malt liquors, beers, and wine sold for consumption off the premises where sold; and

(4) Repealed.

(May 27, 1949, 63 Stat. 126, ch. 146, title II, § 212; May 18, 1954, 68 Stat. 118, ch. 218, title XIII, § 1307; Mar. 2, 1962, 76 Stat. 10, Pub. L. 87-408, § 102; Aug. 2, 1968, 82 Stat. 615, Pub. L. 90-450, title III, § 307; Oct. 31, 1969, 83 Stat.

172, Pub. L. 91-106, title I, § 110; Jan. 5, 1971, 84 Stat. 1932, Pub. L. 91-650, title II, § 201(c)(2); Aug. 29, 1972, 86 Stat. 643, Pub. L. 92-410, title III, § 301(b); Oct. 21, 1975, D.C. Law 1-23, title III, § 302(2), 22 DCR 2101; June 15, 1976, D.C. Law 1-70, title IV, § 409, 23 DCR 544; Sept. 13, 1980, D.C. Law 3-92, § 202, 27 DCR 3390; Sept. 26, 1984, D.C. Law 5-113, § 201(e), (f), 31 DCR 3974; July 26, 1989, D.C. Law 8-17, § 5(b), 36 DCR 4160; Sept. 30, 1993, D.C. Law 10-25, § 112(d), 40 DCR 5489; Apr. 30, 1994, D.C. Law 10-115, § 204(b), 41 DCR 1216; June 14, 1994, D.C. Law 10-128, § 105(b), 41 DCR 2096; Sept. 28, 1994, D.C. Law 10-188, § 303(a), 41 DCR 5333; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(f), 45 DCR 4826; June 5, 2003, D.C. Law 14-307, § 902(b), 49 DCR 11664; Mar. 3, 2010, D.C. Law 18-111, § 7241(g), 57 DCR 181; Apr. 8, 2011, D.C. Law 18-364, § 2(d), 58 DCR 976; Sept. 14, 2011, D.C. Law 19-21, § 7002(b)(1), 58 DCR 6226; Dec. 24, 2013, D.C. Law 20-61, § 7155, 60 DCR 12472.)

Section references. — This section is referenced in § 9-1111.15, § 47-2202.01, § 47-2202.02, and § 47-4622.

Effect of amendments.

The 2013 amendment by D.C. Law 20-61 substituted "Effective October 1, 2011, the rate of the tax shall be 10%" for "The rate of tax shall be 9%" in (3A).

Temporary Amendment of Section. — Section 106 of D.C. Law 19-226 amended the introductory paragraph and subdivision (3A) of this section as follows:

"There is hereby imposed and there shall be paid by every vendor engaging in business in the District and by every purchaser a tax on the use, storage, or consumption of any tangible personal property and service sold or purchased at retail sale. The rate of tax imposed by this section shall be 6%, of the sales price of such tangible personal property and services, except that:

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"(3A) Effective October 1, 2011, the rate of tax shall be 10% of the gross receipts of the sales of or charges for spirituous or malt liquors, beers, and wine sold for consumption off the premises where sold; and"

Section 402(b) of D.C. Law 19-226 provided that the act shall expire after 225 days of its having taken effect.

Emergency legislation.

For temporary amendment of section, see § 106 of the Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 12, 2012, 59 DCR 12478).

For temporary amendment of section, see § 106 of the Fiscal Year 2013 Budget Support Technical Clarification Congressional Review Emergency Amendment Act of 2012 (D.C. Act 19-604, January 14, 2013, 60 DCR 1045), applicable as of January 10, 2013.

For temporary (90 days) amendment of this section, see §§ 7155 and 7159 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see §§ 7155 and 7159 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Editor's notes.

Section 7159 of D.C. Law 20-61 repealed D.C. Law 19-226, § 106(a).

Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2211. Monthly returns; content and form; payment of tax.

(a) Every purchaser who is required to pay the tax under this chapter shall file a return with the Mayor within 20 days after the end of each calendar month. Such returns shall show the total sales prices of all tangible personal property and services purchased at retail sale upon which the tax imposed has not been paid by the purchaser to vendors or retailers, the amount of tax for which the purchaser is liable, and such other information as the Council of the District of Columbia deems necessary for the computation and collection of the tax.

(b) The Council of the District of Columbia may permit or require the returns of purchasers to be made for other periods and upon such other dates as the Mayor may specify.

(c) The return filed by a purchaser shall include the sales prices of all tangible personal property and services purchased at taxable retail sale during the calendar month or other period for which the return is filed and upon which the tax imposed has not been reimbursed by the purchaser to vendors or retailers.

(d) The form of return shall be prescribed by the Mayor and shall contain such information as he may deem necessary for the proper administration of this chapter. The Mayor may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.

(e) At the time of filing his return as provided in this section, the purchaser shall pay to the Mayor the amount of tax for which he is liable as shown by such return.

(f) The taxes for the period for which a return is required to be filed under this section shall be due by the taxpayer and payable to the Mayor on the date limited for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of the total sales prices and taxes due thereon.

(g)(1) Beginning with the 12-month period ending September 30, 2012, any employer required to file a District of Columbia withholding tax return who is not required to collect and remit sales tax shall file an annual use tax return on or before October 20 of each year, in the manner prescribed by the Chief Financial Officer, remitting with the return the use taxes that are due.

(2) The Chief Financial Officer may permit or require the returns to be made for other periods and upon such other dates as he or she may specify; provided, that the gross receipts during any tax year shall be included in returns covering such year and no other.

(May 27, 1949, 63 Stat. 127, ch. 146, title II, § 221; July 24, 1982, D.C. Law 4-131, § 222, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 20, 2012, D.C. Law 19-168, § 7042, 59 DCR 8025.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-168 added (g).

Legislative history of Law 19-168. — See note to § 47-2201.

CHAPTER 23. MOTOR FUEL TAX.

Subchapter I. General Provisions

Subchapter I. General Provisions.

§ 47-2301. Rate; deposit into General Fund.

(a)(1) The District shall levy and collect a tax on motor vehicle fuels equal to 8.0% of the average wholesale price of a gallon of regular unleaded gasoline for the applicable base period, excluding federal and state taxes, sold or otherwise disposed of by an importer or by a user, or used for commercial purposes. In no case shall the average wholesale price computed for purposes of this section be less than $2.94.

(2) The average wholesale price shall be calculated for adjustment of the motor vehicle fuel tax effective April 1 and October 1 of each year. When computing the average wholesale price of a gallon of motor vehicle fuel, the District shall use the monthly Central Atlantic (PADD 1B) Regular Gasoline Wholesale/Resale Price by Refiners data compiled by the US Energy Information Administration, or equivalent wholesale price data. Monthly price data for the period from July 1 through December 31, rounded to the nearest one half-cent, shall be used to determine the tax for the immediately following period beginning April 1. Monthly price data for the period from January 1 through June 30, rounded to the nearest one half-cent, shall be used to determine the tax for the immediately following period beginning October 1.

(3) In no case shall an average wholesale price computed for purposes of this section vary by more than 10% from the average wholesale price for the prior period.

(b) The proceeds of the taxes imposed under §§ 47-2302 through 47-2315, and the money collected from fees charged for the registration and titling of motor vehicles, including fees charged for the issuance of permits to operate motor vehicles, shall be deposited in the General Fund of the District of Columbia established under § 47-131.

(c) The Chief Financial Officer of the District of Columbia shall transfer annually to the District of Columbia Highway Trust Fund the proceeds of the taxes imposed under subsection (a) of this section.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 1; Aug. 17, 1937, 50 Stat. 676, ch. 690, title III, § 1; June 4, 1952, 66 Stat. 100, ch. 366, § 1; May 18, 1954, 68 Stat. 117, ch. 218, title XI, § 1101; Sept. 30, 1966, 80 Stat. 858, Pub. L. 89-610, title VIII, § 801; Dec. 15, 1971, 85 Stat. 653, Pub. L. 92-196, title III, § 301(a); Oct. 21, 1975, D.C. Law 1-23, title II, § 201, 22 DCR 2096; Jan. 22, 1976, D.C. Law 1-42, § 3(a), 22 DCR 6311; Jan. 22, 1976, D.C. Law 1-42, § 7(c), 22 DCR 6317; Mar. 4, 1981, D.C. Law 3-128, § 11(a), 28 DCR 246; Feb. 19, 1986, D.C. Law 6-80, § 2, 32 DCR 7268; July 26, 1989, D.C. Law 8-17, § 6(a), 36 DCR 4160; Sept. 10, 1992, D.C. Law 9-145, § 108, 39 DCR 4895; June 14, 1994, D.C. Law

10-128, § 108, 41 DCR 2096; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 3, 2010, D.C. Law 18-111, § 7241(h), 57 DCR 181; Apr. 8, 2011, D.C. Law 18-370, § 625(c), 58 DCR 1008; Dec. 24, 2013, D.C. Law 20-61, § 7292, 60 DCR 12472.)

Section references. — This section is referenced in § 6-703.01, § 9-1111.15, § 47-2302, § 47-2303, § 47-2312, § 47-2314, and § 50-2608.

Effect of amendments.

The 2013 amendment by D.C. Law 20-61 rewrote (a).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 7292 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7292 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title. — Section 7291 of D.C. Law 20-61 provided that Subtitle CC of Title VII of the act may be cited as the "Motor Vehicle Fuel Tax Act of 2013".

Editor's notes.

Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

Chapter 24. Cigarette Tax.

§ 47-2402. Imposition; payment.

(a)(1) Except as otherwise provided in § 47-2403, a tax is levied and imposed on the sale or possession on all cigarettes in the District of Columbia at the rate of $0.125 for each cigarette.

(2) Subject to paragraph (3) of this subsection and in lieu of the tax otherwise imposed by § 47-2002, a surtax is levied and imposed on the sale or possession of all cigarettes in the District at the rate of $0.36 per package of 20 or fewer cigarettes. If there are more than 20 cigarettes in the package, the surtax per pack will be incrementally increased by $.018 per each cigarette above 20.

(3)(A) Beginning as of March 31, 2012, and on March 31st of each year thereafter, the Mayor shall calculate the average retail price of a package of cigarettes from the best information available and shall recompute the surtax on the basis of the then applicable sales and use tax rate that otherwise would be applicable to the sale of cigarettes under § 47-2002.

(B) In calculating the average retail price for purposes of this paragraph, the Mayor shall exclude the current surtax imposed by this section and the portion of the presumptive wholesale and retail markup imposed by Chapter 45A of Title 28 of the District of Columbia Official Code on the current

surtax. The Mayor shall provide notice of any change in the amount of the surtax on or before September 1st of that year, and the change shall be effective as of the following October 1st.

(b) Cigarettes on which the taxes levied and imposed by this section have been paid shall not be subject to additional taxation under this section; provided, that the burden of proof that the taxes levied and imposed by this section have been paid shall be upon the person who sells or possesses cigarettes in the District, against whom a tax assessment has been made, who has submitted an application for a refund, or whose cigarettes have been seized. For the purposes of this section, the term "person" includes any officer or employee of a corporation responsible for payment of the tax, or any member of a partnership or association responsible for the payment of the tax.

(c) The tax levied and imposed by this section shall be paid by the affixture of stamps, purchased from the Mayor, evidencing the payment of the amount of tax imposed by this section. Such stamps shall be affixed to the original packages of cigarettes included in the directory of Tobacco Product Manufacturers maintained pursuant to § 7-1803.03(b) and shall be cancelled in the manner prescribed by the Mayor.

(d) Except as otherwise provided in this subsection and subsection (f) of this section, each licensed wholesaler shall affix a stamp or stamps, evidencing the payment of the amount of tax imposed by this section, to each original package of cigarettes to be kept for sale, offered for sale, displayed for sale, or sold within the District. Such stamps shall be affixed to each original package of such cigarettes within 72 hours after the receipt of such cigarettes and prior to the sale of such cigarettes unless such cigarettes are exempt from taxation under the provisions of this chapter. Whenever any cigarettes are found in the place of business of a licensed wholesaler without the stamps affixed as herein provided, or not segregated or marked as having been received within the preceding 72 hours, or not segregated or marked as being held for sale outside of the limits of the District, or not segregated or marked as being held for sale to the United States or the District government, or any instrumentalities thereof, or not segregated or marked for other exempt purposes under this chapter, a prima facie presumption shall arise that such cigarettes are subject to the tax levied and imposed by this section and are possessed in violation of the provisions of this chapter.

(e) Licensed retailers and vending machine operators shall not accept deliveries of unstamped or improperly stamped cigarettes. Such licensees shall examine all packages of cigarettes immediately upon their receipt and shall immediately return any and all unstamped or improperly stamped cigarettes to the licensed wholesaler. Unless substantial evidence to the contrary is shown, the possession of any unstamped or improperly stamped cigarettes by such licensees shall be prima facie evidence that such cigarettes are possessed in violation of the provisions of this chapter. The Mayor may, however, authorize licensed retailers and vending machine operators to acquire and have in their possession cigarettes bearing cigarette tax stamps issued by any other state or jurisdiction; provided, that such cigarettes are intended for sale in such other state or jurisdiction. Licensed retailers and vending machine

operators shall not purchase, acquire, or have in their possession District tax stamps. Notwithstanding the provisions of this subsection, licensed retailers or vending machine operators, other than licensed retailers or vending machine operators who are also licensed wholesalers, who either have in their possession unused cigarette tax stamps or unstamped cigarettes on the effective date of this chapter shall not be deemed in violation of this subsection; provided, that such licensed retailers and vending machine operators affix or redeem such unused cigarette tax stamps and pay the tax levied and imposed by this section on such unstamped cigarettes in the manner and within the time specified by the Mayor.

(f) On sales of cigarettes to other licensed wholesalers, a licensed wholesaler may deliver such cigarettes without affixing stamps thereon, and such other licensed wholesalers shall be liable for the tax imposed by this section on such cigarettes.

(g) All packages of cigarettes placed in cigarette vending machines shall be placed in such manner that the District cigarette tax stamps are visible whenever the packages are within that area of the vending machine which permits visibility of the packages.

(h) Except as authorized by this section or § 47-2403, no person shall willfully or knowingly sell, transfer, buy, receive, have in his possession, or offer to sell, transfer, buy, or receive any unstamped or improperly stamped cigarettes.

(i) No person shall sell, transfer, or offer to sell or transfer any cigarette tax stamps to any person other than the Mayor; nor shall any person buy, receive or offer to buy or receive any cigarette tax stamps from any person other than the Mayor.

(j) The Mayor may by regulation provide for the purchase of stamps at a discount not exceeding 10% of the face value of such stamps.

(k) The taxes imposed under this section shall be deemed to be a part of the selling price of cigarettes and shall be in addition to, and not in lieu of, any taxes imposed by any other law.

(l)(1) There is established as a special fund the Smoking Cessation Fund ("Fund"), which shall be administered by the Department of Behavioral Health in accordance with paragraph (3) of this subsection.

(2) There shall be deposited into the Fund:

(A) Dedicated taxes as provided by paragraph (4) of this subsection; and

(B) Interest earned on money deposited into the Fund.

(3) The Fund shall be used for smoking-cessation efforts.

(4)(A) Notwithstanding § 47-392.02, from fiscal year 2014 through fiscal year 2017, the amount of revenue by which taxes imposed by § 47-2402 ("cigarette-tax revenue") reported in the fiscal year's Comprehensive Annual Financial Report exceed the annual cigarette-tax revenue estimate from February 22, 2013, quarterly revenue estimate provided by the Chief Financial Officer ("estimated revenue"), the excess of cigarette-tax revenue shall be deposited into the Fund for use in the following fiscal year; provided, that no more than 10% of the estimated revenue shall be deposited into the Fund.

(B) Beginning with fiscal year 2018, 10% of the cigarette-tax revenue shall be deposited into the Fund.

(5)(A) The money deposited into the Fund, and interest earned, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time.

(B) Subject to authorization by Congress, any funds appropriated in the Fund shall be continually available without regard to fiscal year limitation.

(May 27, 1949, 63 Stat. 137, ch. 146, title VI, § 603; May 18, 1954, 68 Stat. 115, ch. 218, title IX, § 901; Sept. 30, 1966, 80 Stat. 856, Pub. L. 89-610, title IV, § 401; Oct. 31, 1969, 83 Stat. 173, Pub. L. 91-106, title III, § 301; Oct. 21, 1972, 86 Stat. 1015, Pub. L. 92-518, title III, § 302(a); Oct. 21, 1975, D.C. Law 1-23, title IV, § 401(a), 22 DCR 2103; June 15, 1976, D.C. Law 1-70, title V, § 501, 23 DCR 546; Mar. 10, 1982, D.C. Law 4-71, § 2, 28 DCR 5243; Sept. 10, 1985, D.C. Law 6-33, § 2(a), 32 DCR 3774; Feb. 28, 1987, D.C. Law 6-198, § 2(a), 34 DCR 515; Aug. 17, 1991, D.C. Law 9-31, § 2(a), 38 DCR 4218; Sept. 10, 1992, D.C. Law 9-145, § 109(a), 39 DCR 4895; Sept. 30, 1993, D.C. Law 10-25, § 113(a), 40 DCR 5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 5, 2003, D.C. Law 14-307, § 902(c), 49 DCR 11664; Aug. 16, 2008, D.C. Law 17-219, §§ 5055(a), 7010, 55 DCR 7598; Mar. 3, 2010, D.C. Law 18-111, § 7241(i)(3), 57 DCR 181; Sept. 14, 2011, D.C. Law 19-21, § 8052(b), 58 DCR; Dec. 24, 2013, D.C. Law 20-61, § 7332, 60 DCR 12472.)

Section references. — This section is referenced in § 28-4521, § 47-2403, § 47-2405, and § 47-2409.

Effect of amendments.

The 2013 amendment by D.C. Law 20-61 added (l).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 7332 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7332 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title.

Section 7331 of D.C. Law 20-61 provided that Subtitle GG of Title VII of the act may be cited as the "Smoking Cessation Dedicated Funding Act of 2013".

Editor's notes.

Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2406. Offenses relating to stamps.

(a) No person shall, with intent to defraud, alter, forge, make, or counterfeit any stamps authorized by the Mayor under this chapter; or procure or cause to be altered, forged, made, or counterfeited any such stamps; or sell, transfer, buy, receive, have in his possession, or offer to sell, transfer, buy, or receive any such altered, forged, or counterfeited stamps; or make, use, sell, transfer, buy, receive, have in his possession, or procure or cause to be made or used any equipment or material in imitation of the equipment or material used in the manufacture of such stamps.

(b) No person shall, with intent to defraud, cut, tear, or remove from any package of cigarettes, any stamp authorized by the Mayor under this chapter;

or procure or cause to be cut, torn, or removed any such stamp; or sell, transfer, buy, receive, have in his possession, or offer to sell, transfer, buy, or receive any cut, torn, or removed stamp.

(c) No person shall, with intent to defraud, alter the cancellation of or otherwise prepare, or cause to be altered or otherwise prepared, any stamp which has already been used for the payment of the tax imposed by this chapter; or sell, transfer, buy, receive, have in his possession, or offer to sell, transfer, buy, or receive any such washed or restored stamp.

(d) No person shall, with intent to defraud, affix to any package of cigarettes, redeem, attempt to affix or redeem, or cause to be affixed or redeemed:

(1) Any stamp which has been cut, torn, or removed from any package of cigarettes;

(2) Any altered, forged, or counterfeited stamp; or

(3) Any washed or restored stamp.

(e) No person shall willfully sell, transfer, buy, receive, have in his possession, or offer to sell, transfer, buy, or receive any package of cigarettes to which is affixed a stamp described in subsection (d) of this section.

(f) Any person who violates any provision of this section shall, upon conviction thereof, be fined not more than the amount set forth in [§ 22-3571.01] or imprisoned for not more than 5 years, or both.

(May 27, 1949, 63 Stat. 139, ch. 146, title VI, § 607; Mar. 10, 1982, D.C. Law 4-71, § 2, 28 DCR 5243; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 11, 2013, D.C. Law 19-317, § 286(l), 60 DCR 2064.)

Section references. — This section is referenced in § 47-2409.

Effect of amendments. — The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $10,000" in (f).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(l) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2408. Records; reports; returns.

(a) The Mayor may require licensed wholesalers, retailers, vending machine operators, and every other person liable for or exempt from the tax imposed by this chapter or otherwise subject to the provisions of this chapter or the regulations issued by the Mayor pursuant to this chapter, to keep, maintain, and preserve records, books, and other documents; to file reports, statements, and returns; and to comply with such regulations relating thereto as the Mayor may prescribe. The Mayor may require that any reports, statements, or returns be verified by oath. The records, books, and other documents which the Mayor requires to be kept, maintained, and preserved shall be made available for examination and copying by the Mayor at the place or places prescribed by him at the time specified in subsection (b) of this section.

(b) For purposes of ascertaining the correctness of any report, statement, or return; making a report, statement, or return where a complete and accurate report, statement, or return has not been filed; determining that all taxes due under this chapter have been properly paid; and determining compliance with the provisions of this chapter and the regulations issued hereunder, the Mayor may:

(1) Examine and copy any records, books, or other documents which may be relevant to such inquiry;

(2) Summon any person to appear before him at the time and place specified in the summons and produce such records, books, or other documents and give such testimony and answer such interrogatories, under oath, as may be relevant to such inquiry;

(3) Upon presenting appropriate credentials to the owner, operator, or agent in charge, enter any building or place during the usual business hours or any other time when such building or place is open:

(A) Where required records, books, or other documents are kept, maintained, or preserved for purposes of examining and copying such records, books, or other documents; and

(B) Where cigarettes are manufactured, kept for sale, offered for sale, or sold by a licensed wholesaler, retailer, or vending machine operator; and

(4) Stop any conveyance that the Mayor has knowledge or reasonable cause to believe is carrying more than 200 cigarettes and, upon presenting appropriate credentials to the operator thereof, examine the invoices or delivery tickets for such cigarettes and inspect the conveyance for contraband cigarettes.

(c) Any owner, operator, or agent in charge of any building or place where required records, books, or other documents are kept, maintained, or preserved or where cigarettes are manufactured, kept for sale, offered for sale, or sold by a licensed wholesaler, retailer, or vending machine operator who refuses to permit the Mayor, acting under the authority of subsection (b)(3) of this section, to enter and examine such records, books, or other documents or to inspect such cigarettes, or who obstructs, impedes, or interferes with the Mayor while he is engaged in the performance of his official duties under subsection (b)(3) of this section shall, upon conviction thereof, be fined not more than the amount set forth in [§ 22-3571.01] or imprisoned for not more than 1 year, or both.

(d) Any person who, having been summoned, neglects or refuses to obey the summons issued as herein provided, shall, upon conviction thereof, be fined not more than the amount set forth in [§ 22-3571.01] or imprisoned for not more than 1 year, or both. If any person, having been summoned, neglects or refuses to obey the summons issued as herein provided, the Mayor may report that fact to the Superior Court of the District of Columbia, or 1 of the judges thereof, and that Court, or any judge thereof, is empowered to compel obedience of such summons to the same extent and under the same penalties as witnesses may be compelled to obey the subpoenas of that Court. Any failure to obey the order of the Court may be punished by the Court as a contempt thereof.

(e) No person shall willfully file an application for a license, permit, authorization, or refund; request for revision or abatement; claim for refund or

allowance; or report, statement, or return; or keep or maintain any records, books, or other documents which are known to him to be false or fraudulent as to any material matter. No person shall willfully aid or assist in, or procure, counsel, or advise, the preparation, filing, or keeping of any applications, requests, claims, reports, statements, returns, records, books, or other documents which are false or fraudulent as to any material matter.

(f) Any person required to file any report, statement, or return or to keep, maintain, and preserve any records, books, or other documents, who fails to file a complete and accurate report, statement, or return on or before the date that such report, statement, or return is due (determined with regard to any extension of time for filing granted by the Mayor) or who fails to keep, maintain, and preserve complete and accurate records, books, or other documents, unless it is shown by such person that such failure is due to reasonable cause and not to neglect, shall pay a penalty of $10 for each day during which such failure continues. The provisions of §§ 47-412 [repealed] and 47-413 [repealed] shall be applicable to the tax imposed by this chapter, but the period of limitations upon assessment and collections shall be determined by § 47-4301.

(g) If any person required to keep, maintain, and preserve any records, books, or other documents relating to exempt sales or possessions of cigarettes fails to keep, maintain, and preserve complete and accurate records, books, or other documents relating thereto, such sales and possessions shall, unless it is shown by such person that failure is due to reasonable cause and not to neglect, be deemed taxable sales and possessions.

(h) The Mayor may, upon written application made before the date prescribed for filing any report, statement, or return, grant a reasonable extension of time for filing the report, statement or return required by this chapter, whenever good cause exists for such extension.

(May 27, 1949, 63 Stat. 139, ch. 146, title VI, § 609; Mar. 10, 1982, D.C. Law 4-71, § 2, 28 DCR 5243; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(rr), 48 DCR 334; June 11, 2013, D.C. Law 19-317, § 286(m), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $1,000" in (c) and (d).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(m) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-2406.

Editor's notes.

Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2409. Seizure and forfeiture of property.

(a) The following shall be subject to seizure by the Mayor or any law enforcement officer of the District and to forfeiture to the District:

(1) All cigarettes or other tobacco product found in any place in the District at such times and under such circumstances that the taxes levied and

imposed by this chapter should have been paid and on which such taxes have not been paid as required by this chapter or which do not bear proper evidence that such taxes have been paid;

(2) All cigarettes or other tobacco product, conveyances, and equipment or devices subject to seizure and forfeiture under § 47-2405;

(3) All cigarettes or other tobacco product manufactured for sale, kept for sale, offered for sale, displayed for sale, or sold in violation of § 47-2404 or the terms and conditions of a license issued under such section and all money collected in connection with the sale of such cigarettes or other tobacco product;

(4) All unstamped or improperly stamped cigarettes or other tobacco product possessed or sold by licensed retailers or vending machine operators in violation of § 47-2402(e);

(5) All cigarette tax stamps possessed by licensed retailers and vending machine operators in violation of § 47-2402(e) or sold or transferred, or offered for sale or transfer, in violation of § 47-2402(i);

(6) All vending machines which are operated in violation of § 47-2404 or the terms and conditions of a license under such section or which contain cigarettes or other tobacco product described in paragraph (1) of this subsection, including all cigarettes or other tobacco product, whether described in paragraph (1) of this subsection or not, and money contained therein;

(7) All altered, forged, counterfeited, cut, torn, removed, prepared, washed, or restored stamps as described in § 47-2406; all cigarettes or other tobacco product to which such stamps are affixed and all materials and equipment used, or intended to be used, to manufacture or produce such stamps;

(8) All metering devices possessed with authorization from the Mayor and used or possessed in violation of the terms and conditions imposed by the Mayor;

(9) All raw materials or equipment of any kind which are used, or intended for use, in manufacturing or packaging cigarettes or other tobacco product in violation of this chapter;

(10) All property which is used, or intended for use, as a container for property described in paragraph (1), (3), (4), (5), or (7) of this subsection;

(11) All books or records used, or intended for use in violation of this chapter;

(12) All money which has been used, or is intended for use, in violation of this chapter; and

(13) All conveyances, including aircraft, vehicles, or vessels, or any other property which are used to transport or conceal, or intended for use in transporting or concealing, or in any manner used to facilitate the transportation or concealment of, property described in paragraphs (1), (3), (4), (7), and (9) of this subsection.

(b) The following conveyances shall not be subject to forfeiture under this section:

(1) A conveyance used by any person as a common carrier in the transaction of business as a common carrier, unless it appears that the owner or other person in charge of the conveyance was a consenting party, or privy to the violation of this chapter on account of which the conveyance was seized; or

(2) A conveyance that is subject to seizure and forfeiture under this section by reason of any act committed, or omission established by the owner thereof, to have been committed or omitted by any person other than such owner, while such conveyance was unlawfully in the possession of a person other than the owner, in violation of the criminal laws of the United States, the District, or any other state.

(c) All property which is seized under subsection (a) of this section shall be promptly delivered to the Mayor and placed under seal, or removed to a place designated by the Mayor. Such property shall be proceeded against in the Superior Court of the District of Columbia by libel action brought in the name of the District of Columbia by the Attorney General for the District of Columbia or any of his assistants and shall, unless good cause be shown to the contrary, be forfeited to the District; provided, that such property shall not be subject to replevin, but is deemed to be in the custody of the Mayor subject only to the orders, decrees, and judgments of the court having jurisdiction over the forfeiture proceedings, and; provided, further, that notwithstanding the provisions of this section, whenever such property is subject to seizure and forfeiture on account of failure to comply with the provisions of this chapter and the Mayor determines that such failure was excusable, the Mayor may return the property to the owner or owners thereof. Whenever the Mayor determines that any property seized under subsection (a) of this section is liable to perish or become greatly reduced in price or value by keeping such property until the completion of forfeiture proceedings, the Mayor may:

(1) Appraise the property and return the property to the owner thereof upon the owner paying any tax due under this chapter and giving satisfactory bond in an amount equal to the appraised value to abide the final order, decree, or judgment of the court having jurisdiction over the forfeiture proceedings, and to pay the amount of such appraised value to the Mayor as may be ordered and directed by such court; or

(2) If the owner neglects or refuses to pay such tax and give such bond, sell such property in the manner provided by the Mayor by regulation, and the proceeds of the sale of such property, after deducting the reasonable costs of the seizure and sale, shall be paid to the court to abide its final order, decree, or judgment.

(d) After the final order, decree, or judgment is made, forfeited property shall be made available for the official use of any agency of the District government, disposed of by public auction, or otherwise disposed of as the Mayor may prescribe. If there is a bona fide prior lien against such forfeited property, the Mayor may (1) make payment of such lien and retain the property for official use, or (2) dispose of such property by public auction, and the proceeds of the sale of such property shall be made available, first, for the payment of any tax due under this chapter and all expenses incident to the seizure, forfeiture, and sale of such property, and, second, for the payment of such lien, and the remainder shall be deposited with the Treasurer of the District of Columbia; provided, that no payment of a lien shall be made where the lienor was a consenting party or privy to the violation of this chapter on account of which the property was seized and forfeited. To the extent necessary,

liens against forfeited property shall, on good cause shown by the lienor, be transferred from the property to the proceeds of the sale of the property.

(e) Whenever any cigarettes or other tobacco product are found in any vending machine in violation of the provisions of § 47-2402(g), the Mayor shall seal the machine to prevent the sale or removal of any cigarettes or other tobacco product from the machine until such time as the violation is corrected in the presence of the Mayor. The operator of such vending machine shall, upon conviction thereof, be fined not more than the amount set forth in [§ 22-3571.01] or imprisoned for not more than 1 year, or both; provided, that if the vending machine contains cigarettes or other tobacco product described in paragraph (1) of subsection (a) of this section, the operator shall, in addition, be subject to the penalties imposed by the other provisions of this chapter. Any person, other than the Mayor, who removes or otherwise tampers with any seals placed on a vending machine by the Mayor shall be subject to the penalties imposed by § 47-2414 [repealed].

(f) Any person whose property has been seized and forfeited under this section shall not be relieved from any other penalty imposed by this chapter.

(May 27, 1949, 63 Stat. 139, ch. 146, title VI, § 610; Oct. 28, 1949, 63 Stat. 972, ch. 782, title XI, § 1106(a); Mar. 3, 1979, D.C. Law 2-139, § 3205(r), 25 DCR 5740; Mar. 10, 1982, D.C. Law 4-71, § 2, 28 DCR 5243; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 13, 2005, D.C. Law 15-354, § 73(i)(1), 52 DCR 2638; July 23, 2010, D.C. Law 18-189, § 4(c), 57 DCR 3019; June 11, 2013, D.C. Law 19-317, § 286(n), 60 DCR 2064.)

Section references. — This section is referenced in § 1-636.02, § 7-1803.06, § 47-2405, and § 47-2423.

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $1,000" in (e).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(n) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-2406.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2421. Criminal penalties.

Any person who commits any of the acts prohibited by § 47-2419, either knowingly or having reason to know he is doing so, or who fails to comply with any of the requirements of § 47-2420, shall, upon conviction thereof, be fined not more than the amount set forth in [§ 22-3571.01] or imprisoned for not more than 3 years, or both.

(Apr. 3, 2001, D.C. Law 13-225, § 2(c), 48 DCR 35; June 19, 2001, D.C. Law 13-313, § 16(c)(2), 48 DCR 1873; Apr. 13, 2005, D.C. Law 15-354, § 73(i)(3), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 286(o), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than

$5,000".

Emergency legislation.

For temporary (90 days) amendment of this section, see § 286(o) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-2406.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

CHAPTER 27. PERMITS AND FEES.

Subchapter I. Public Auction Permits

Subchapter I. Public Auction Permits.

§ 47-2707. Prosecutions.

All prosecutions under this subchapter shall be in the Superior Court of the District of Columbia upon information by the Attorney General for the District of Columbia or 1 of his assistants. Any person violating any of the provisions of this subchapter shall, upon conviction thereof, be punished by a fine of not less than $10 and not more than the amount set forth in [§ 22-3571.01] or imprisonment of not more than 60 days or both, in the discretion of the court. Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this subchapter, or any rules or regulations issued under the authority of this subchapter, pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this subchapter shall be pursuant to Chapter 18 of Title 2.

(Sept. 8, 1916, 39 Stat. 847, ch. 473, § 7; Apr. 1, 1942, 56 Stat. 190, ch. 207, § 1; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); Oct. 5, 1985, D.C. Law 6-42, § 465, 32 DCR 4450; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 13, 2005, D.C. Law 15-354, § 73(k), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 286(p), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "and not more than the amount set forth in [§ 22-3571.01]" for "nor more than $200".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(p) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

CHAPTER 27B. BALLPARK FEE.

§ 47-2762. Ballpark fee.

(a)(1) For the fiscal year beginning October 1, 2004, and each fiscal year thereafter until and including the fiscal year beginning October 1, 2038, or such earlier or later date as all obligations that are payable from or secured by the ballpark fee are repaid, each feepayer shall remit, on or before June 15 of each year, a ballpark fee that shall be based upon the annual District gross receipts of the feepayer for the feepayer's preceding tax year and computed according to the ballpark fee schedule provided in subsection (b) of this section.

(2) A feepayer that is exempt from taxation pursuant to § 47-1802.01 shall not be subject to the ballpark fee unless, as provided in § 47-1802.01, the feepayer has unrelated business income subject to tax under section 511 of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 169; 26 U.S.C. § 511). If the feepayer exempt from taxation has unrelated business income, the feepayer shall remit the ballpark fee based upon the feepayer's annual District gross receipts that were associated with the feepayer's unrelated business income for the feepayer's preceding fiscal year.

(b) The amount of the ballpark fee shall be computed according to the following schedule:

(1) Each feepayer with annual District gross receipts of $5,000,000 to $8,000,000 shall pay $5,500;

(2) Each feepayer with annual District gross receipts of $8,000,001 to $12,000,000 shall pay $10,800;

(3) Each feepayer with annual District gross receipts of $12,000,001 to $16,000,000 shall pay $14,000; and

(4) Each feepayer with annual District gross receipts of greater than $16,000,001 shall pay $16,500.

(c) On or before December 1 of each year, the Chief Financial Officer shall certify to the Council the amount of revenue received by the District from imposition of the ballpark fee during the immediately preceding fiscal year and provide an estimate of the amount of revenue expected to be received from the ballpark fee in the then current fiscal year. If the amount estimated to be collected is less than $14 million plus any amount necessary to replenish any reserve funds in accordance with the financing documents and to avoid any projected shortfall in debt service on the bonds, the Chief Financial Officer shall compute the amount of the ballpark fee under the schedule set forth in subsection (b) of this section needed to provide estimated revenue in the current fiscal year equal to $14 million plus any amount necessary to replenish any reserve funds in accordance with the financing documents and to avoid any projected shortfall in debt service on the bonds, by applying the same percentage increase to each amount of the then-current ballpark fee under the schedule set forth in subsection (b) of this section. The Chief Financial Officer shall notify the Council, the Mayor, and the feepayers of the new schedule and,

upon such notice, the amount of the ballpark fee under the schedule set forth in subsection (b) of this section shall be increased as of October 1 of the current fiscal year.

(d) The revenues received by the District from the ballpark fee imposed by this section shall be deposited into the Ballpark Revenue Fund.

(e) Except in the case of street vendors described in § 47-2002.01, the Chief Financial Officer may require taxpayers subject to the sales taxes and fees imposed by §§ 47-2002.05 and 47-2762 and all sales taxes described in [§ 2-1217.12], to make payments of those taxes electronically.

(f) The Chief Financial Officer or his delegate shall promulgate such regulations as may be necessary and appropriate to carry out provisions of this chapter.

(Apr. 8, 2005, D.C. Law 15-320, § 110(f), 52 DCR 1757; Nov. 30, 2005, D.C. Law 16-91, § 204, 52 DCR 10637; July 13, 2012, D.C. Law 19-149, § 2(b), 59 DCR 5129.)

Section references. — This section is referenced in § 10-1601.06 and § 47-2763.

Effect of amendments.

D.C. Law 19-149, in subsec. (e), substituted "The" for "Except in the case of street vendors described in § 47-2002.01, the".

Legislative history of Law 19-149. — For history of Law 19-149, see notes under § 47-2002.01.

§ 47-2763. Enforcement.

Any feepayer who fails to file a return or pay the ballpark fee due, as required by § 47-2762, shall be subject to all collection, enforcement, and administrative provisions applicable to unpaid taxes or fees, as provided in Chapter 18, Chapter 41, Chapter 42 (except §§ 47-4211(b)(1)(B), 47-4214, and 47-4215), Chapter 43, and Chapter 44 of this title.

(Apr. 8, 2005, D.C. Law 15-320, § 110(f), 52 DCR 1757; Mar. 2, 2007, D.C. Law 16-191, § 80, 53 DCR 6794; Dec. 24, 2013, D.C. Law 20-61, § 8012, 60 DCR 12472.)

Effect of amendments.

The 2013 amendment by D.C. Law 20-61 rewrote the section.

Emergency legislation.

For temporary (90 days) amendment of this section, see § 8012 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 8012 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title. — Section 8011 of D.C. Law 20-61 provided that Subtitle B of Title VIII of the act may be cited as the "Capital Capacity Expansion Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

Chapter 28. General License Law.

Subchapter I. Specific Licensing Provisions

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Part I

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Subchapter I-C. Trade Names

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Subchapter III. Permit and License Application Forms

Subchapter IV. Other Licenses

Part A

Home Improvement Businesses

Part B

Pawnbrokers

Subchapter I. Specific Licensing Provisions.

§ 47-2808. Auctioneers; temporary licenses; penalty for failure to account.

(a) Auctioneers shall pay a license fee of $222 per annum.

(b) The Mayor may issue a temporary auctioneer license to a person, firm, partnership, association, organization, or corporation engaged in or existing for charitable, benevolent, eleemosynary, humane, religious, philanthropic, recreational, social, educational, civic, fraternal, or other nonprofit purpose and to a citizen-service program established pursuant to [§ 1-1163.38]. The fee for a temporary auctioneer license shall be $50. A temporary auctioneer license shall be valid for a period of not more than 7 calendar days as specified on the face of the license. The Mayor may amend the fee to be charged for a temporary auctioneer license to an amount not to exceed the reasonably estimated cost of performing administrative duties pertaining to the issuance of this license in accordance with the provisions of subchapter I of Chapter 5 of Title 2.

(c) No license shall issue hereunder without the approval of the Chief of Police. If any licensed auctioneer or any holder of a temporary auctioneer license, his agent or employee, shall convert to his own use in the District of Columbia any goods, wares, merchandise, or personal property of any description, or the proceeds of the same, and shall fail to pay over the avails or proceeds from the sale thereof, less his proper charges, within 5 days after receiving the money or its equivalent from the purchaser or purchasers of said goods, wares, merchandise, or personal property of any description, and after demand made therefor by the person entitled to receive the same, or his or her duly authorized agent, he shall be deemed guilty of a misdemeanor, and upon information and conviction in the Superior Court of the District of Columbia shall be fined not more than the amount set forth in [§ 22-3571.01] or be imprisoned not exceeding 6 months, or both, in the discretion of the court. Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this section, or any rules or regulations issued under the authority of this section, pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this chapter shall be pursuant to Chapter 18 of Title 2. Nothing herein contained shall be construed to repeal or alter the provisions of subchapter I of Chapter 27 of this title.

(d) Any permit issued pursuant to this section shall be issued as an Inspected Sales and Services endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter.

(July 1, 1902, 32 Stat. 623, ch. 1352, § 7, par. 9; July 1, 1932, 47 Stat. 552, ch. 366; Apr. 1, 1942, 56 Stat. 190, ch. 207, § 1; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); Sept. 14, 1976, D.C. Law 1-82, title I, § 104(c), 23 DCR 2461; Oct. 5, 1985, D.C. Law 6-42, § 469(a), 32 DCR 4450; Feb. 24, 1987, D.C. Law 6-181, § 2, 33 DCR 7664; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(7), 46 DCR 3142; Oct. 28, 2003, D.C. Law 15-38,

§ 3(hh)(4)(A), 50 DCR 6913; Apr. 27, 2012, D.C. Law 19-124, § 501(n)(2), 59 DCR 1862; June 11, 2013, D.C. Law 19-317, § 286(q), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $1,000" in (c).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 286(q) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes.

Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2809.01. Body art establishments.

(a) For the purposes of this section and Part D-i of Subchapter I-B of this chapter, the term:

(1) "Board" means the Board of Barber and Cosmetology.

(2) "Body art" or "body art procedure" means the process of physically modifying the body for cosmetic or other non-medical purposes, including tattooing, body piercing, and fixing indelible marks or figures on the skin through scarification, branding, tongue bifurcation, and tissue removal.

(3) "Body artist" means an individual who is licensed under this chapter to perform body art procedures.

(4) "Body art establishment" means any structure or venue, whether temporary or permanent, where body art procedures are performed.

(5) "Body piercing" means the perforation of any human body part followed by the insertion of an object, such as jewelry, for cosmetic or other nonmedical purposes by using any of the following instruments, methods, or processes: stud and clasp, captive ball, soft tissue, cartilage, surface, surface-to-surface, microdermal implantation or dermal anchoring, subdermal implantation, and transdermal implantation. The term "body piercing" shall not include nail piercing.

(6) "Branding" means the process of applying extreme heat with a pen-like instrument to create an image or pattern.

(7) "Cleansing product" means any material used to apply cleansing agents to the skin, such as cotton balls, tissue or paper products, paper or plastic cups, towels, gauze, or sanitary coverings.

(8) "Operator" means any person who owns, controls, or operates a body art establishment, whether or not the person actually performs body art procedures.

(9) "Sanitization" means the reduction of the population of microorganisms to safe levels, as determined by the Department of Health, by a product registered with the Environmental Protection Agency ("EPA") or by chemical germicides that are registered with the EPA as hospital disinfectants.

(10) "Scarification" means the placing of an indelible mark on the skin by the process of cutting or abrading the skin to bring about permanent scarring.

(11) "Sharps" means any object, sterile or contaminated, that may penetrate the skin or mucosa, including presterilized single needles, scalpel blades, and razor blades.

(12) "Single-use" means products or items intended for one-time use that are disposed of after use on a client.

(13) "Sterilization" means the process of destruction of all forms of life by physical or chemical means.

(14) "Tattoo" means the placing of pigment into the skin dermis for cosmetic or other nonmedical purposes, including the process of micropigmentation or cosmetic tattooing.

(15) "Tissue removal" means placing an indelible mark or figure on the skin through removal of a portion of the dermis.

(16) "Tongue bifurcation" means the cutting of the tongue from tip to part of the way toward the base, forking at the end.

(b)(1) The Department of Health shall regulate body art establishments to ensure that such establishments have adequate health, sanitization, sterilization and safety methods, procedures, equipment, and supplies by:

(A) Establishing minimum sterilization, sanitation, health, and safety standards for the operation of such establishments as may be necessary to prevent infection and contamination of equipment, supplies, or work surfaces with pathogenic organisms; and

(B) Establishing and imposing operational licensing, registration requirements, and associated fee schedules.

(2) Within 180 days of [October 23, 2012], the Department of Health shall issue rules to implement the provisions of paragraph (1) of this subsection.

(c)(1) All body art establishments offering tattooing procedures shall conspicuously post a written disclosure that states the following:

The United States Food and Drug Administration has not approved any pigment color additive for injectable use as tattoo ink. There may be a risk of carcinogenic decomposition associated with certain pigments when the pigments are subsequently exposed to concentrated ultra-violet light or laser irradiation."

(2) All body art establishments offering tattooing procedures shall maintain documentation on the premises containing the following information and shall disclose such information to customers upon request:

(A) The components of the pigments used in the body art establishment;

(B) The names, addresses, and telephone numbers of the suppliers and manufacturers of pigments used in the body art establishment for the past 3 years; and

(C) Identification of any recalled pigments used in the establishment for the past 3 years and the supplier and manufacturer of each pigment.

(3) All body art establishments shall maintain and use regularly calibrated autoclave equipment for the sterilization of any non-disposable body art equipment, at a frequency to be established by the Department of Health.

(4) Only single-use disposable sharps, pigments, gloves, and cleansing products shall be used in connection with body art procedures in body art establishments, in accordance with rules established by the Department of Health pursuant to subsection (b) of this section.

(5) A body art establishment that is in violation of this subsection shall be subject to license suspension or revocation and a maximum fine of $2,500.

(d)(1) No person shall operate a body art establishment or perform body art procedures in a body art establishment unless that establishment has obtained a valid body art establishment license issued by the Mayor.

(2) No body art establishment shall employ or permit body artists to perform body art procedures in the body art establishment unless the body artist holds a valid body art license issued by the Mayor.

(3) Any person violating paragraph (1) or (2) of this subsection shall, upon conviction, be deemed guilty of a misdemeanor and may be punished by a fine not exceeding $2,500, imprisonment for not more than 3 months, or both.

(Oct. 23, 2012, D.C. Law 19-193, § 3(b), 59 DCR 10388.)

Legislative history of Law 19-193 — Law 19-193, the "Regulation of Body Artists and Body Art Establishments Act of 2012," was introduced in Council and assigned Bill No. 19-221. The Bill was adopted on first and second readings on June 5, 2012, and July 10, 2012, respectively. Signed by the Mayor on August 17, 2012, it was assigned Act No. 19-448 and transmitted to Congress for its review. D.C. Law 19-193 became effective on Oct. 23, 2012.

§ 47-2811. Massage establishments; Turkish, Russian, or medicated baths.

(a) No person shall offer or administer for commercial purposes a massage unless licensed pursuant to Chapter 12 of Title 3.

(b) Repealed.

(July 1, 1902, 32 Stat. 624, ch. 1352, § 7, par. 11; July 1, 1932, 47 Stat. 552, ch. 366; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(e), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(9), 46 DCR 3142; Oct. 28, 2003, D.C. Law 15-38, § 3(hh)(4)(C), 50 DCR 6913; Dec. 10, 2009, D.C. Law 18-88, § 224, 56 DCR 7413; June 19, 2013, D.C. Law 19-320, § 511, 60 DCR 3390.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-320 repealed (b), which read: "Any license issued pursuant to this section shall be issued as a Public Health: Public Accommodations endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter."

Emergency legislation.

For temporary repeal of (b), see § 511 of the Omnibus Criminal Code Amendments Emergency Amendment Act of 2012 (D.C. Act 19-599, January 14, 2013, 60 DCR 1017).

For temporary (90 days) amendment of this section, see § 511 of the Omnibus Criminal Code Amendment Congressional Review Emergency Act of 2013 (D.C. Act 20-44, April 1, 2013, 60 DCR 5381, 20 DCSTAT 1281).

Legislative history of Law 19-320. — Law 19-320, the "Omnibus Criminal Code Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-645. The Bill was adopted on first and second readings on Dec. 4, 2012, and Dec. 18, 2012, respectively. Signed by the Mayor on Feb. 11, 2013, it was assigned Act No. 19-677 and transmitted to Congress for its review. D.C. Law 19-320 became effective on June 19, 2013.

§ 47-2820. Theaters, moving pictures, skating rinks, dances, exhibitions, lectures, entertainments; assignment of police and firemen and additional fees based thereon; hours minors are prohibited on premises.

CASE NOTES

Security guards.

Although police officers sought to secure off-duty employment as security guards at a newly opened mall, the District of Columbia's Metropolitan Police Department was authorized by D.C. Code § 47-2820(b) to contract directly with a mall to provide police officers to staff a security detail at the mall in return for a monthly permit fee. Freeman v. D.C., 60 A.3d 1131, 2012 D.C. App. LEXIS 520 (2012).

§ 47-2829. Vehicles for hire; identification tags on vehicles; vehicles for school children; ambulances, private vehicles for funeral purposes; issuance of licenses; payment of fees.

(a) Notwithstanding any other provision of law, the District government shall not issue or reissue a license or permit to any applicant for a license or permit if the applicant:

(1) Owes the District more than $100 in outstanding fines, penalties, or interest assessed pursuant to the following acts or any regulations promulgated under the authority of the following acts, the:

(A) Litter Control Administrative Act of 1985, effective March 25, 1986 (D.C. Law 6-100; D.C. Official Code § 8-801 et seq.);

(B) Illegal Dumping Enforcement Act of 1994, effective May 20, 1994 (D. C. Law 10-117; D.C. Official Code § 8-901 et seq.);

(C) District of Columbia Traffic Adjudication Act of 1978, effective September 12, 1978 (D.C. Law 2-104; D.C. Official Code § 50-2301.01 et seq.);

(D) Department of Consumer and Regulatory Affairs Civil Infractions Act of 1985, effective October 5, 1985 (D.C. Law 6-42; D.C. Official Code § 2-1801.01 et seq.);

(E) District of Columbia Taxicab Commission Establishment Act of 1985, effective March 25, 1986 (D.C. Law 6-97; D.C. Official Code § 50-301 et seq.); or

(F) The Compulsory/No-Fault Motor Vehicle Insurance Act of 1982, effective September 18, 1982 (D.C. Law 4-155; D.C. Official Code § 31-2401 et seq.)

(2) Owes the District more than $100 in past due taxes;

(3) Owes fines assessed to car dealers pursuant to section 2(i) of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 680; D.C. Official Code § 50-1501.02(i));

(4) Owes parking fines or penalties assessed by another jurisdiction; provided, that a reciprocity agreement is in effect between the jurisdiction and the District; or

(5) Owes past due District of Columbia Water and Sewer Authority service charges or fees.

(b) Any person, partnership, association, trust, or corporation operating or proposing to operate any vehicle or vehicles not confined to rails or tracks for the transportation of passengers for hire over all or any portion of any defined route or routes in the District of Columbia, shall, on or before the first day of October in each year, or before commencing such operation, submit to the Mayor, in triplicate, an application for license, stating therein the name of such person, partnership, association, trust, or corporation, the number and kind of each type of vehicle to be used in such operation, the schedule or schedules and the total number of vehicle miles to be operated with such vehicles within the District of Columbia during the 12-month period beginning with the first day of November in the same year; provided, that the provisions of this subsection shall not apply to companies operating both street railroad and bus services in the District of Columbia which pay taxes to the District of Columbia on their gross receipts; provided, that the provisions of this subsection shall not apply to the Washington Metropolitan Area Transit Authority. The Mayor shall thereupon verify and approve, or return to the applicant for correction and resubmission, each such statement. Upon receipt of the approved copy, and prior to the first day of November in the same year, or before commencing such operation, each such applicant shall pay to the Collector of Taxes, in lieu of any other personal or license tax, in connection with such operation, the sum of $.01 for each vehicle mile proposed to be operated in the District of Columbia in accordance with the application as approved. Upon presentation of the receipt for such payment, the Mayor of the District of Columbia or his designated agent shall issue a license authorizing the applicant to carry on the operations embodied in the approved application. No increase of operations shall be commenced or continued unless and until an application similar to the original and covering such increase in operation shall have been approved and forwarded in the same manner and the corresponding additional payment made and license issued. No license shall be issued under the terms of this subsection without the approval of the Mayor.

(c) Repealed.

(d) Owners of taxicabs shall pay an annual license tax of an amount set by the District of Columbia Taxicab Commission for each taxicab which is to be operated in the District. The District of Columbia Taxicab Commission is authorized to make all reasonable and usual regulations for the control of taxicabs, and the Mayor shall make and enforce all reasonable and usual regulations he or she may consider necessary for vehicles licensed under the preceding subsections and § 47-2831.

(e)(1) No person shall engage in driving or operating any vehicle licensed under the terms of subsection (d) of this section without having procured from the Mayor of the District of Columbia a license which shall not be issued except upon evidence satisfactory to the Mayor of the District of Columbia that the applicant is a person of good moral character and is qualified to operate the vehicle, and upon payment of an annual license fee of an amount set by the Mayor. The license shall be displayed within the vehicle at all times while the licensee is engaged in driving any vehicle licensed under the terms of subsection (d) of this section. Application for the license shall be made in the

form as shall be prescribed by the Mayor of the District of Columbia. No license issued under the provisions of this subsection shall be assigned or transferred. All operators of taxicabs shall first procure from the District of Columbia Taxicab Commission a license to operate a taxicab, which license shall be personal and nontransferable, upon payment of an annual license fee of an amount set by the Mayor. The Commission may issue a license of less than 1 year to operate a taxicab.

(2) Upon March 15, 1985, the following additional licensing requirements shall apply to all persons who apply for a license to operate any public vehicle-for-hire licensed under the terms of subsections (d) and (h) of this section:

(A) Completion of the primary public passenger vehicle-for-hire license training course as established by the District of Columbia Taxicab Commission for a fee of no less than $100 per person. Upon completion of the course, the applicant shall be issued a certificate of completion that shall include the date of completion and shall be presented to the Office of Taxicabs with the application for a license. Before issuing the certificate, each person shall have passed an examination consisting of the subject matters taught in the course and an evaluation of the person's English communication skills. At a minimum, the training course shall be designed to develop the applicant's knowledge of the following:

(i) The geography of the District, with particular emphasis on major streets throughout the District, significant government buildings, attractions, and tourist sites, and historical knowledge of the District;

(ii) District laws and regulations governing the taxicab industry and the penalties for violating these laws and regulations;

(iii) District traffic laws and regulations, including the rights and duties of motorists, pedestrians, and bicyclists and the penalties for violating these laws and regulations;

(iv) Public relations skills, including cultural awareness and sensitivity training, appropriate social customs and courtesies that should be extended to the public, conflict resolution, and knowledge of the hospitality industry;

(v) Small business practices, including methods of accounting and manifest maintenance, fare computations for intra-District trips and interstate trips, and general management principles;

(vi) Driving skills and knowledge of the rules of the road; and

(vii) The legal requirements that apply to transportation of persons with disabilities, including providing equal access to transportation and complying with the Americans with Disabilities Act of 1990, approved July 26, 1990 (104 Stat. 328; 42 U.S.C. § 12101 et seq.) ("ADA").

(A-i) All courses for operators of wheelchair-accessible taxicabs shall provide training as to:

(i) The legal requirements that apply to transportation of persons with disabilities, including providing equal access to transportation and complying with the ADA;

(ii) Passenger assistance techniques, including a review of various disabilities, hands-on demonstrations of how to assist those with disabilities,

mobility equipment training (including familiarity with lift and ramp operations and various types of wheelchairs and personal mobility devices), and safety procedures;

(iii) Training with an actual person using a wheelchair or personal mobility device;

(iv) Sensitivity training, including customer service and conflict resolution techniques; and

(v) Overall training in passenger relations and courtesy.

(B) Completion of an examination which shall consist of a minimum of 60 questions, the passing grade of which shall be 70% answered correctly, which shall, at a minimum, test:

(i) The applicant's fitness for licensure based upon knowledge of the location of addresses, significant government buildings, and tourist sites, and an understanding of the Capital City Plan;

(ii) The applicant's fitness for licensure based upon the areas covered in the hacker's license training course, exclusive of geography;

(iii) The applicant's knowledge of the District, through a minimum of 5 written questions, which shall require the applicant to state the route to arrive at a destination from a particular location; and

(iv) Selected areas, through a minimum of 5 oral questions, covered in the hacker's license training course, exclusive of geography, and the applicant's ability to communicate in English.

(C) Each applicant may repeat the examination no more than 3 times. Upon the third failure, an applicant must repeat the hacker's license training course and present a new certificate of completion before being allowed to take the examination again. The Office of Taxicabs, under the direction of the District of Columbia Taxicab Commission, shall construct a pool of no fewer than 300 questions from which questions shall be drawn for each examination that is administered. This pool shall be prohibited from public dissemination and shall be substantially revised at a minimum of every 2 years to protect the integrity of the examination.

(D) Upon passage of the examination, each applicant has 90 days in which to complete the application process for licensure. After 90 days, the passing score from the prior examination is no longer valid for licensure, and the applicant must repeat the license training course, present a new certificate of completion, and retake the examination.

(e-1) The District of Columbia Taxicab Commission may develop procedures to evaluate the record of a taxicab operator's license under the terms of subsection (e) of this section, and the owners of taxicabs licensed under the terms of this subsection. The record maintained by the Office of Taxicabs for each licensee shall contain any violations associated with the license upon the final determination of liability by any governmental body charged with adjudicating violations. Any procedure shall clearly state the grounds for suspension or revocation of a license. If the license of a person licensed pursuant to subsection (e) of this section is revoked, the person must complete the requirements contained in subsections (e)(2)(A) and (B) of this section before the person may receive a new license. If the license of a person licensed

pursuant to subsection (e) of this section is suspended, the licensee must complete the requirements contained in subsection (e)(2)(A) of this section and present to the Commission the certificate of completion of the required course before reinstatement.

(e-2) After March 25, 1987, the Office of Taxicabs under the direction of the District of Columbia Taxicab Commission, and prior to March 25, 1987, the Department of Public Works shall make the following information available for public inspection: The name of each person licensed under the terms of subsections (c) and (d) of this section; the licensee's annual license number; the name of the association, corporation, or organization that maintains the lease or membership agreement with the licensee; any monetary fine, suspension, or revocation action taken against the licensee; where applicable, a certificate of completion by the licensee of the training course established pursuant to subsection (e-1) of this section; a record of any criminal conviction of the licensee within the last 3 years; and, any points assessed against the licensee's District of Columbia operators permit. The records shall be cross-referenced to the association, corporation, or organization.

(e-3) The District of Columbia Taxicab Commission may issue rules to implement the provisions of subsections (e) through (e-2) of this section pursuant to subchapter I of Chapter 5 of Title 2.

(e-4) After March 25, 1987, the Office of Taxicabs under the direction of the District of Columbia Taxicab Commission, and prior to March 25, 1987, the Department of Public Works shall, by regular mail and within 5 business days of a final decision of suspension, revocation, or non-renewal of a taxicab operator license, notify the association, corporation, organization, or person that maintains a taxicab lease or taxicab association or company membership agreement with the operator that the operator's privilege to operate a taxicab in the District of Columbia has been suspended, revoked, or not renewed. The association, corporation, organization, or person that maintains a lease with the operator shall upon receipt of the notice terminate any lease agreement, written or otherwise, with the operator, and shall take reasonable steps to assure the return to the owner of any vehicle leased to the operator. The District of Columbia Taxicab Commission shall promulgate regulations to carry out the purposes of this subsection.

(f) All vehicles licensed under this section shall bear such identification tags as the Council of the District of Columbia may from time to time direct; and nothing herein contained shall exempt such vehicles from compliance with the traffic and motor vehicle regulations of the District of Columbia.

(g) Nothing in this subsection shall be construed to require the procuring of a license, or the payment of a tax, with respect to a vehicle owned or operated by a state or local government or a subdivision or instrumentality thereof which is being used to transport school children, their teachers, or escorts to the District of Columbia from the state in which their school is located.

(h) Except as otherwise provided in subsections (d) and (e) of this section, owners of motor vehicles for hire used for any purpose, including, but not limited to, owners of ambulances for hire, and owners of passenger vehicles which, when used for hire, are used exclusively for funeral purposes, and,

owners of passenger vehicles used exclusively for contract livery services for which the rate is fixed solely by the hour, and owners of passenger vehicles for hire used for sightseeing purposes shall pay a license tax of an amount set by the Mayor for each vehicle having a seating capacity of 12 or less passengers exclusive of the driver used in the conduct of their business. License endorsements requested by this subsection, excluding that of ambulances, shall be issued by the Department of Public Works. Licenses requested by this subchapter for ambulances shall be issued by the Department of Health as an Inspected Sales and Services endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter.

(i) No person shall engage in driving or operating any vehicle licensed under the terms of subsection (h) of this section without having procured from the Mayor of the District of Columbia or his designated agent a license which shall only be issued upon evidence satisfactory to the Mayor of the District of Columbia, that the applicant is a person of good moral character and is qualified to operate such vehicle, and upon payment of an annual license fee of an amount set by the Mayor. Such license shall be carried upon the person of the licensee or in the vehicle while engaged in driving such vehicle when such vehicle is being used for hire. Application for such license shall be made in such form as shall be prescribed by the Mayor of the District of Columbia. Each annual license issued under the provisions of this paragraph shall be numbered, and there shall be kept in the Office of Taxicabs a record containing the name of each person so licensed, his annual license number and all matters affecting his qualifications to be licensed hereunder. No license issued under the provisions of this subsection shall be assigned or transferred.

(j)(1) The District of Columbia Taxicab Commission may establish, by rulemaking, limits on the number of operator's licenses or vehicle licenses that the agency issues; provided, that the Commission shall not establish limits without first making a determination that the limits are in the public interest and do not unduly and significantly harm the taxicab industry in the District.

(2) Proposed rules under paragraph (1) of this subsection shall be submitted to the Council for a 60-day review period, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules by resolution within this 60-day review period, the proposed rules shall be deemed approved.

(3) Within 60 days of October 22, 2012, the Commission shall submit to the Council a report on current access and ability of applicants to obtain a taxicab operator license. The report shall also include the status of the qualifying examination and any course relating to that application process.

(4) The Commission shall create a single public vehicle-for-hire driver's license that entitles the holder to operate any public vehicle-for-hire, including a taxicab, limousine, sedan-class vehicle, and other classes of public vehicles for hire. This license shall be granted by the Commission through a single course, examination, and licensure application process.

(5)(A) The Commission shall seek to actively license public vehicle-for hire drivers and vehicles. On or before February 28, 2013, the Commission shall have taken all necessary steps to issue licenses for sedan-class operators

and vehicles, including administering a qualifying course and examination, and shall issue these licenses to qualified applicants. Until March 1, 2013, the Commission shall stay enforcement against vehicles licensed to provide for-hire services in other jurisdictions that also provide sedan-class service in the District.

(B) On or before July 15, 2013, the Commission shall submit a report to the Council:

(i) Stating the number of public vehicle-for-hire companies, associations, licensed drivers, and vehicles, by class, as of December 31, 2012, and June 30, 2013;

(ii) Estimating the number of public vehicle-for-hire companies, associations, licensed drivers, and vehicles, by class, projected for December 31, 2013, and June 30, 2014; and

(iii) Identifying and discussing the Commission's efforts to train, inspect, and license new drivers and vehicles.

(July 1, 1902, 32 Stat. 626, ch. 1352, § 7, par. 31; July 1, 1932, 47 Stat. 555, ch. 366; Apr. 5, 1939, 53 Stat. 570, ch. 41; July 17, 1939, 53 Stat. 1046, ch. 313, § 3; Jan. 15, 1942, 56 Stat. 3, ch. 2; June 20, 1942, 56 Stat. 375, ch. 428; July 30, 1951, 65 Stat. 126, ch. 247, §§ 1, 2; May 18, 1954, 68 Stat. 119, ch. 218, title XIV, § 1402; July 19, 1954, 68 Stat. 493, ch. 544, § 1; Aug. 30, 1964, 78 Stat. 634, Pub. L. 88-503, § 21; Mar. 5, 1981, D.C. Law 3-139, § 2, 27 DCR 4555; Mar. 15, 1985, D.C. Law 5-178, § 2(a), (b), 32 DCR 757; Mar. 25, 1986, D.C. Law 6-97, § 21(a), 33 DCR 703; Feb. 24, 1987, D.C. Law 6-165, § 2, 33 DCR 6705; Feb. 24, 1987, D.C. Law 6-192, §§ 7, 27, 33 DCR 7836; Aug. 17, 1994, D.C. Law 10-149, § 2, 41 DCR 4485; Sept. 22, 1994, D.C. Law 10-171, § 3, 41 DCR 5149; Apr. 9, 1997, D.C. Law 11-198, § 503, 43 DCR 4569; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(26), 46 DCR 3142; Oct. 28, 2003, D.C. Law 15-38, § 3(hh)(4)(O), 50 DCR 6913; Nov. 16, 2006, D.C. Law 16-175, § 3, 53 DCR 6499; Mar. 14, 2007, D.C. Law 16-279,§ 209(a), 54 DCR 903; Mar. 14, 2007, D.C. Law 16-294, § 7(a), 54 DCR 1086; Mar. 25, 2009, D.C. Law 17-353, §§ 124(b), 250(a), 56 DCR 1117; Mar. 3, 2010, D.C. Law 18-111, § 6051, 57 DCR 181; Oct. 22, 2012, D.C. Law 19-184, § 6, 59 DCR 9431; Apr. 23, 2013, D.C. Law 19-270, § 3, 60 DCR 1717.)

Section references. — This section is referenced in § 7-1703, § 34-912, § 47-2313, § 47-2853.04, § 50-303, § 50-307, § 50-320, § 50-329.02, § 50-331, § 50-1401.01, and § 50-1501.03.

Effect of amendments.

The 2012 amendment by D.C. Law 19-184 substituted "an amount set by the District of Columbia Taxicab Commission" for "$25 or an amount set by the District of Columbia Taxicab Commission, but in no event to exceed $100" in (d); rewrote (e) and (e-1); substituted "where applicable" for "and any points assessed against the licensee in accordance with subsection (e-1) of this section; where applicable" in (e-2); substituted "Commission" for "Commission's Panel on Rates and Rules" in (e-3); in (e-4), substituted "regular mail" for "registered mail" in the first sentence, deleted "which shall come before the Council of the District of Columbia ('Council') for a 45-day period of review, excluding Saturdays, Sundays, holidays, and days of Council recess" from the end of the third sentence, and deleted fourth sentence; rewrote the first sentence in (h); substituted "license fee of an amount set by the Mayor" for "license fee of $75 or an amount set by the Mayor, but in no event to exceed $200" in (i); and added (j)(1) to (j)(3).

The 2013 amendment by D.C. Law 19-270

added (j)(4) and (j)(5).

Temporary Amendment of Section.

Section 2 of D.C. Law 19-235 amended this section by adding (e)(3) to read as follows:

"(3)(A) The District of Columbia Taxicab Commission shall have the authority to charge and collect reasonable fees to provide educational services, including covering the costs of developing and administering courses statutorily required by paragraph (2) of this subsection and Subchapter I of Chapter 3 of Title 50.

"(B) The fees charged and collected from the educational services set forth in paragraph (2) of this subsection and Subchapter I of Chapter 3 of Title 50 shall be deposited in the Public Vehicles-for-Hire Consumer Service Fund, established by § 50-320."

Section 4(b) of D.C. Law 19-235 provided that the act shall expire after 225 days of its having taken effect.

Emergency legislation.

For temporary addition of (e)(3), see § 2 of the Public Vehicle-for-Hire Educational Services Emergency Act of 2012 (D.C. Act 19-544, November 15, 2012, 59 DCR 13588).

For temporary (90 days) amendment of this section, see § 2 of the Public Vehicle-For-Hire Educational Services Congressional Review Emergency Act of 2013 (D.C. Act 20-16, February 22, 2013, 60 DCR 3968, 20 DCSTAT 471).

For temporary (90 days) repeal of D.C. Law 19-184, § 7, see § 7007 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 19-184, § 7, see § 7007 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

For temporary (90 days) repeal of D.C. Law 19-270, § 5, see § 7017 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 19-270, § 5, see 7017 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-184. — Law 19-184, the "Taxicab Service Improvement Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-630. The Bill was adopted on first and second readings on June 5, 2012, and July 10, 2012, respectively. Signed by the Mayor on Aug. 21, 2012, it was assigned Act No. 19-437 and transmitted to Congress for its review. D.C. Law 19-184 became effective on Oct. 22, 2012.

Legislative history of Law 19-270. — Law 19-270, the "Sedan Class Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-892. The Bill was adopted on first and second readings on Nov. 15, 2012, and Dec 4, 2012, respectively. Signed by the Mayor on Jan. 18, 2013, it was assigned Act No. 19-631 and transmitted to Congress for its review. D.C. Law 19-270 became effective on April 23, 2013.

Short title. — Section 7001 of D.C. Law 20-61 provided that Subtitle A of Title VII of the act may be cited as the "Subject to Appropriations Repealers Amendment Act of 2013".

Editor's notes. — Section 7 of D.C. Law 19-184 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

Section 5 of D.C. Law 19-270 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

Section 7007 of D.C. Law 20-61 repealed D.C. Law 19-184, § 7.

Section 7017 of D.C. Law 20-61 repealed D.C. Law 19-270, § 5.

§ 47-2832.02. Tire dealers.

(a) The owners or managers of establishments where waste tires are generated shall pay a license fee as established by the Mayor.

(b) Any license for a waste tire generator issued under this chapter shall be issued as a General Services and Repair endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter.

(c) No license shall be issued to any waste tire generator that fails to provide the Mayor with information concerning the site's location, size, and the approximate number of waste tires that have been accumulated at the site, which may not exceed 500.

(d)(1) The Mayor, pursuant to [subchapter I of Chapter 2 of Title 5, § 2-501 et seq.], shall issue rules pertaining to the collection and storage of waste tires, which shall include:

(A) A prohibition on outdoor storage of waste tires;

(B) Methods of collection, storage, and processing of waste tires; and

(C) Record-keeping procedures for waste tire generators.

(2) The methods of collection, storage, and processing of waste tires shall consider the general location of waste tires being stored with regard to property boundaries and buildings, pest control, accessibility by firefighting equipment, and other considerations as they relate to public health and safety.

(3) The record-keeping procedures for waste tire generators shall include the source and number or weight of tires received and the destination and number of tires or weight of tires or tire pieces shipped or otherwise disposed of. The records shall be maintained for at least 3 years following the end of the calendar year of such activity. Record keeping shall not be required for any charitable, fraternal, or other type of nonprofit organization or association that conducts programs that result in the voluntary cleanup of land, water resources, or collection for disposal of waste tires.

(e) For the purposes of this section, the term:

(1) "Waste tire" means any automobile, motorcycle, heavy equipment, or truck tire stored or offered for sale by a waste tire generator or otherwise retained by a waste tire generator after having replaced a customer's tire with a new or used tire.

(2) "Waste tire generator" means any person who buys, sells, or stores new or used tires for use on automobiles, motorcycles, heavy equipment, or trucks and which retains any of the customer's used tires after replacement.

(Apr. 23, 2013, D.C. Law 19-279, § 2, 60 DCR 2122.)

Legislative history of Law 19-279. — Law 19-279, the "New and Used Tire Dealer License Act of 2012," was introduced in Council and assigned Bill No. 19-583. The Bill was adopted on first and second readings on Dec. 4, 2012 and Dec. 18, 2012, respectively. Signed by the Mayor on Jan. 25, 2013, it was assigned Act No. 19-644 and transmitted to Congress for its review. D.C. Law 19-279 became effective on April 23, 2013.

§ 47-2837. Secondhand dealers; classification; licensing; stolen property.

(a) The Council of the District of Columbia is authorized and empowered to classify dealers in secondhand personal property (referred to in this section as "dealers") and the Mayor of the District of Columbia is authorized and empowered to fix and collect a license fee for each such class of dealer, which fee, in the judgment of the Mayor, will be commensurate with the cost to the District of Columbia of inspection, supervision, and regulation of such class of dealer.

(b) In classifying dealers the Council may take into consideration the kind of property dealt in, whether the property is retained by the dealer for sale at retail, whether the property is disposed of by the dealer out of the District of

Columbia, whether the property is disposed of by the dealer as junk or otherwise, and such other criteria as the Council may deem appropriate.

(c) Any person engaging in the business of buying, selling, trading, exchanging, or dealing in secondhand personal property of any description, including the return of unused portion of any ticket, order, or token purporting to evidence the right of the holder or possessor thereof to be transported by any railroad or other common carrier, however operated, from one state or territory of the United States, or from the District of Columbia, to any other state or territory of the United States or to the District of Columbia, shall be regarded as a dealer, and shall obtain the appropriate license and pay the fee therefor fixed by the Mayor. For the purposes of this section, the term "secondhand personal property" shall not include any item of personal property:

(1) Which the possessor thereof has acquired as part payment or allowance on the sale by such possessor of a new or rebuilt item of personal property;

(2) Which the possessor thereof has acquired by reason of its return to him for credit, refund, or exchange by a person having purchased such item from such possessor; or

(3) Which is offered for sale, trade, or exchange by the person who repossesses the same.

(d) [Repealed].

(e) Any license issued pursuant to this section for Class A and Class C shall be issued as an Inspected Sales and Services endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter. Any other license issued pursuant to this section shall be issued as a General Sales endorsement to a basic business license.

(July 1, 1902, 32 Stat. 627, ch. 1352, § 7, par. 39; July 1, 1932, 47 Stat. 558, ch. 366; July 3, 1956, 70 Stat. 491, ch. 511, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(33), 46 DCR 3142; Oct. 28, 2003, D.C. Law 15-38, § 3(hh)(4)(V), 50 DCR 6913; Dec. 13, 2013, D.C. Law 20-50, § 2(a), 60 DCR 15151.)

Effect of amendments.

The 2013 amendment by D.C. Law 20-50 repealed (d), which read: "When any property has been stolen and sold in the District of Columbia to a dealer under such circumstances that the Mayor of the District of Columbia, after such dealer has been afforded a hearing, is satisfied that such dealer had cause to believe, or could have ascertained by reasonable inquiry or investigation that the property was stolen, and that the dealer did not make reasonable inquiry or investigation as to the title of the seller before making the purchase, the Mayor is authorized and directed to revoke the license of such dealer; and this action shall not be a bar to criminal prosecution for receiving stolen goods; provided, that nothing in this subsection shall be construed as prohibiting the Mayor from suspending or revoking the license of such dealer under the authority contained in § 47-2844."

Emergency legislation.

For temporary (90 days) amendment of this section, see § 2(a) of the Personal Property Robbery Prevention Emergency Act of 2013 (D.C. Act 20-142, July 31, 2013, 60 DCR 11796, 20 DCSTAT 1987).

For temporary (90 days) amendment of this section, see § 2(a) of the Personal Property Robbery Prevention Second Emergency Amendment Act of 2013 (D.C. Act 20-199, October 17, 2013, 60 DCR 15330).

Legislative history of Law 20-50. — Law 20-50, the "Personal Property Robbery Prevention Amendment Act of 2013," was introduced in Council and assigned Bill No. 20-143. The Bill was adopted on first and second readings on July 10, 2013, and October 1, 2013, respectively. Signed by the Mayor on October 17, 2013, it was assigned Act No. 20-189 and transmitted to Congress for its review. D.C. Law 20-50 became effective on December 13, 2013.

§ 47-2839. Private detectives; "detective" defined; regulations.

(a) Private detectives, or detective agencies, by whatsoever name called, shall pay a license tax of $158 per annum; provided, that no license shall be issued under this section without the approval of the Chief of Police.

(b) For the purpose of this section, the term "detective" or "detective agency" means and includes any person, firm, or corporation engaged in the business of, or advertising, or representing himself, or itself, as being engaged in the business of detecting, discovering, or revealing crime or criminals, or securing information for evidence relating thereto, or discovering or revealing the identity, whereabouts, character, or actions of any person or persons, thing or things.

(c) It shall be unlawful for any person to engage in the business of detective, or operate, manage, or conduct a detective agency, for profit or gain, or to advertise or represent his business to be that of a detective, or that of conducting, managing, or operating a detective agency, without first obtaining a license so to do.

(d) The Council of the District of Columbia is authorized and empowered to make such reasonable regulations as it deems advisable for the government and conduct of the business of private detectives licensed hereunder, and the Mayor of the District of Columbia is authorized and empowered to revoke the license of a private detective when in his judgment such is deemed advisable in the public interest.

(e) All laws which govern the Metropolitan Police force of the District of Columbia in the matters of persons, property, or money shall be applicable to all private detectives licensed hereunder, and such detectives shall make like returns and dispositions of such matters as is required by existing law and the rules of the Mayor of the District of Columbia governing the Metropolitan Police Department.

(f) Any license issued pursuant to this section shall be issued as a Public Safety endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter.

(g) All license fees collected pursuant to this section shall be deposited into the Occupations and Professions Licensing Special Account established pursuant to § 47-2853.11.

(July 1, 1902, 32 Stat. 628, ch. 1352, § 7, par. 41; July 1, 1932, 47 Stat. 559, ch. 366; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(y), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(35), 46 DCR 3142; Oct. 28, 2003, D.C. Law 15-38, § 3(hh)(4)(X), 50 DCR 6913; Dec. 24, 2013, D.C. Law 20-61, § 3012(a), 60 DCR 12472.)

Section references. — This section is referenced in § 47-2853.11.

Effect of amendments.

The 2013 amendment by D.C. Law 20-61 added (g).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 3012(a) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 3012(a) of the Fiscal Year 2014 Budget Support Congressional Review Emer-

gency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title. — Section 3011 of D.C. Law 20-61 provided that Subtitle B of Title III of the act may be cited the "Security Licensing Streamlining Act of 2013".

Editor's notes.

Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2839.01. Security agencies.

(a) For the purpose of this section, the term:

(1) "Campus police officer" means an individual appointed under § 5-129.02, and subject to the requirements of Chapter 12 of Title 6A of the District of Columbia Municipal Regualtions [Regulations].

(2) "Security agency" means a person who conducts a business that provides security services.

(3) "Security officer" means an individual appointed under § 5-129.02, and shall have the same meaning as provided in section 2100 of Title 17 of the District of Columbia Municipal Regulations.

(4) "Security services" means any activity that is performed for compensation by a security officer or special police officer to protect an individual or property.

(5) "Special police officer" means an individual appointed under § 5-129.02, and subject to the requirements of Chapter 11 of Title 6A of the District of Columbia Municipal Regulations.

(b) It shall be unlawful for any person to engage in the business of operating, managing, or conducting a security agency, for profit or gain, or to advertise or represent his or her business to be that of a security agency, or that of conducting, managing, or operating a security agency, without first obtaining a license to do so.

(c) A person who violates any provision of this section, or the provisions of Chapter 21 of Title 17 of the District of Columbia Municipal Regulations pertaining to security agencies, shall be guilty of a misdemeanor and, upon conviction, shall be subject to a fine of not more than the amount set forth in [§ 22-3571.01] or imprisonment of not more than one year, or both.

(d)(1) The Mayor, pursuant to subchapter I of Chapter 5 of Title 2, may issue rules to implement the provisions of this section.

(2) The proposed rules shall be submitted to the Council for a 45-day period of review, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution, within this 45-day review period, the proposed rules shall be deemed approved.

(e) Any license issued pursuant to this section shall be issued as a Public Safety endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter.

(f) All license fees collected pursuant to this section shall be deposited into the Occupations and Professions Licensing Special Account established pursuant to § 47-2853.11.

(Nov. 16, 2006, D.C. Law 16-187, § 203(b), 53 DCR 6722; Mar 25, 2009, D.C. Law 17-353, § 127(a), 56 DCR 1117; June 11, 2013, D.C. Law 19-317, § 286(r), 60 DCR 2064; Dec. 24, 2013, D.C. Law 20-61, § 3012(b), 60 DCR 12472.)

Section references. — This section is referenced in § 10-551.02 and § 47-2853.11.

Effect of amendments. — The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $1,000" in (c).

The 2013 amendment by D.C. Law 20-61 added (f).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(r) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

For temporary (90 days) amendment of this section, see § 3012(b) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 3012(b) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-317. — See note to § 47-2808.

Legislative history of Law 20-61. — See note to § 47-2839.

Short title. — Section 3011 of D.C. Law 20-61 provided that Subtitle B of Title III of the act may be cited the "Security Licensing Streamlining Act of 2013".

Editor's notes.

Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2844. Regulations; suspension or revocation of licenses; bonding of licensees authorized to collect moneys; exemptions.

(a) The Council of the District of Columbia and Mayor are further authorized and empowered to make any regulations that may be necessary in furtherance of the purpose of this chapter and the Mayor is further authorized and empowered to suspend or revoke any license issued hereunder when, in his judgment, such is deemed desirable in the interest of public decency or the protection of lives, limbs, health, comfort, and quiet of the citizens of the District of Columbia, or for any other reason he may deem sufficient.

(a-1)(1) In accordance with § 2-509, the Mayor shall revoke the license of any licensee who knowingly has permitted on the licensed premises:

(A) The illegal sale, negotiation for sale, or use of any controlled substance as that term is defined in Chapter 9 of Title 48, or the Controlled Substances Act of 1970, approved October 27, 1970 (84 Stat. 1243; 21 U.S.C. § 801 et seq.);

(B) The possession, sale, or negotiation for sale of drug paraphernalia in violation of Chapter 11 of Title 48; or

(C) An act of prostitution as defined in [§ 22-2701.01(1)], or any act that violates any provision of [§§ 22-2701 through 22-2712 and 22-2718 through 22-2723].

(2) The Mayor, by rule, shall establish costs and fines to cover revocation of any license revoked pursuant to paragraph (1) of this subsection.

(a-2)(1) In addition to the provisions of subsection (a-1) of this section, the Mayor, notwithstanding § 2-1801.04(a)(1)), may take the following actions against any licensee, or agent or employee of a licensee, that, with or without the appropriate license required under this chapter, engages in the purchase, sale, exchange, or any other form of commercial transaction involving used goods or merchandise that are knowingly stolen:

(A) The Mayor, for the first violation of this subsection:

(i) Shall issue a fine in the amount of $2,500; and

(ii) May seal the licensee's premises for up to 96 hours without a prior hearing.

(B) The Mayor, for the second violation of this subsection:

(i) Shall issue a fine in the amount of $5,000;

(ii) May seal the licensee's premises for up to 96 hours without a prior hearing; and

(iii)(I) Shall, within 30 days of the issuance of a fine, require the licensee to submit a remediation plan approved by the Mayor, in consultation with the Chief of Police, that contains the licensee's plan to prevent any future recurrence of purchasing, selling, exchanging, or otherwise transacting stolen goods and acknowledgement that a subsequent occurrence of engaging in prohibited activities may result in the revocation of all licenses issued to the licensee pursuant to this chapter.

(II) If the licensee fails to submit a remediation plan in accordance with this sub-subparagraph, or if the Mayor rejects the licensee's remediation plan, the Mayor shall provide written notice to the licensee of the Mayor's intent to suspend all licenses issued to the licensee pursuant to this chapter for an additional 30 days.

(C) The Mayor, for the third violation of this subsection:

(i) Shall issue a fine in the amount of $10,000;

(ii) May seal the licensee's premises for up to 96 hours without a prior hearing; and

(iii) Shall provide written notice to the licensee of the Mayor's intent to permanently revoke all licenses issued to the licensee pursuant to this chapter.

(2)(A) A violation of this subsection shall be a civil infraction for purposes of Chapter 18 of Title 2. Civil fines, penalties, and fees may be imposed as sanctions for any infraction of the provisions of this subsection, or the rules issued under authority of this subsection, pursuant to Chapter 18 of Title 2.

(B) Adjudication of any infraction of this subsection shall be pursuant to Chapter 18 of Title 2.

(C) Summary action taken pursuant to this subsection shall be pursuant to subchapter 1 of Chapter 18 of Title 2.

(3) In addition to other remedies provided by law, the Office of the Attorney General for the District of Columbia may commence an action in the Civil Branch of the Superior Court of the District of Columbia to compel compliance, abate, enjoin, or prevent violations of this subsection. Plaintiff need not prove irreparable injury or harm to obtain a preliminary or temporary injunction.

(a-3)(1) The term "knowingly" includes:

(A) For the purposes of subsections (a-1) and (a-2) of this section, actual notice of a specific violation set forth in subsection (a-1) or (a-2) of this section to the licensee, or agent or employee of the licensee, issued by a District agency notifying the licensee, or agent or employee of the licensee, of the same or similar violation occurring on the licensee's premises; or

(B) For the purposes of subsection (a-2) of this section, constructive notice to the licensee, or agent or employee of the licensee, resulting from the failure of the licensee, or agent or employee of the licensee, to ascertain the ownership of the used goods or merchandise.

(2) For the purposes of this subsection, actual or constructive notice to the agent or employee of the licensee constitutes notice to the licensee.

(b) Notwithstanding any of the provisions of this chapter requiring an inspection as a prerequisite to the issuance of a license, the Mayor is authorized to provide by regulation that any such inspection shall be made either prior or subsequent to the issuance of a license, but any such license, whether issued prior or subsequent to a required inspection, may be suspended or revoked for failure of the licensee to comply with the laws or regulations applicable to the licensed business, trade, profession, or calling.

(c)(1) The Council may in its discretion require that any class or subclass of licensees licensed under the authority of this chapter to engage in a business, trade, profession or calling involving an express or implied agreement to collect money for others shall give bond to safeguard against financial loss those persons with whom such class or subclass of licensees may so agree.

(2) The bond which may be required by the Council under the authority of this subsection shall be a corporate surety bond in an amount to be fixed by the Council, but not to exceed $15,000, conditioned upon the observance by the licensee and any agent or employee of said licensee of all laws and regulations in force in the District of Columbia applicable to the licensee's conduct of the business, trade, profession, or calling licensed under the authority of this chapter, for the benefit of any person who may suffer damages resulting from the violation of any such law or regulation by or on the part of such licensee, his agent, or employee.

(3) Any person aggrieved by the violation of any law or regulation applicable to a licensee's conduct of a business, trade, profession, or calling involving the collection of money for others shall have, in addition to his right of action against such licensee, a right to bring suit against the surety on the bond authorized by this subsection, either alone or jointly with the principal thereon, and to recover in an amount not exceeding the penalty of the bond any damages sustained by reason of any act, transaction, or conduct of the licensee and any agent or employee of said licensee which is in violation of law or regulation in force in the District of Columbia relating to the business, trade, profession, or calling licensed under this chapter; and the provisions of the 2nd, 3rd (except the last sentence thereof), and 5th paragraphs of subsection (b) of § 1-301.01 shall be applicable to such bond as if it were the bond authorized by the first paragraph of such subsection (b) of § 1-301.01; provided, that nothing in this subsection shall be construed to impose upon the surety on any such

bond a greater liability than the total amount thereof or the amount remaining unextinguished after any prior recovery or recoveries.

(4) This subsection shall not be applicable to persons when engaged in the regular course of any of the following professions or businesses:

(A) Attorneys-at-law;

(B) Persons regularly employed on a regular wage or salary, in the capacity of creditment or in a similar capacity, except as an independent contractor;

(C) Banks and financing and lending institutions;

(D) Common carriers;

(E) Title insurers and abstract companies while doing an escrow business;

(F) Licensed real estate brokers; or

(G) Employees of any class or subclass of licensees required to give bond under this subsection.

(July 1, 1902, 32 Stat. 628, ch. 1352, § 7, par. 46; July 1, 1932, 47 Stat. 563, ch. 366; July 3, 1956, 70 Stat. 491, ch. 511, § 2; Sept. 1, 1959, 73 Stat. 447, Pub. L. 86-217, § 1; Apr. 22, 1960, 74 Stat. 72, Pub. L. 86-431, § 4; Apr. 30, 1988, D.C. Law 7-104, § 43(e), 35 DCR 147; Mar. 8, 1991, D.C. Law 8-231, § 2, 38 DCR 257; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 4, 2006, D.C. Law 16-81, § 5(b), 53 DCR 1050; Dec. 13, 2013, D.C. Law 20-50, § 2(b), 60 DCR 15151.)

Effect of amendments.

The 2013 amendment by D.C. Law 20-50 substituted "The Council of the District of Columbia and Mayor are" for "The Council of the District of Columbia is" in (a); added (a-2) and (a-3); and substituted "the Mayor" for "the Council" in (b).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 2(b) of the Personal Property Robbery Prevention Emergency Act of 2013 (D.C. Act 20-142, July 31, 2013, 60 DCR 11796, 20 DCSTAT 1987).

For temporary (90 days) amendment of this section, see § 2(b) of the Personal Property Robbery Prevention Second Emergency Amendment Act of 2013 (D.C. Act 20-199, October 17, 2013, 60 DCR 15330).

Legislative history of Law 20-50. — See note to § 47-2827.

§ 47-2846. Penalties.

Any person violating any of the provisions of this chapter, or additions thereto made from time to time by the Council of the District of Columbia, where no specific penalty is fixed, or the violation of any regulation made by the Council under the authority of this chapter, shall upon conviction be fined not more than the amount set forth in [§ 22-3571.01] or imprisoned for not more than 90 days. Any person failing to file any information required by this chapter, or by any regulation of the Council made under the provisions hereof, or who in filing any such information makes any false or misleading statement, shall upon conviction be fined not more than the amount set forth in [§ 22-3571.01] or imprisoned for not more than 90 days. Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this chapter, or any rules or regulations issued under the authority of this chapter, pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this chapter shall be pursuant to Chapter 18 of Title 2.

(July 1, 1902, 32 Stat. 628, ch. 1352, § 7, par. 48; July 1, 1932, 47 Stat. 563, ch. 366; Oct. 5, 1985, D.C. Law 6-42, § 469(b), 32 DCR 4450; Apr. 30, 1988, D.C. Law 7-104, § 43(g), 35 DCR 147; Mar. 8, 1991, D.C. Law 8-237, § 28, 38 DCR 314; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 11, 2013, D.C. Law 19-317, § 286(s), 60 DCR 2064.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $300" twice.

Emergency legislation.

For temporary (90 days) amendment of this section, see § 286(s) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-2808.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2850. Rules governing the business of furnishing towing services for motor vehicles.

(a) The Mayor is authorized, in accordance with [subchapter I of Chapter 5 of Title 2], to:

(1) Promulgate rules to govern the business of furnishing towing services for motor vehicles; and

(2) Amend or repeal any provision of chapter 4 of Title 16 of the District of Columbia Municipal Regulations governing the business of furnishing towing services for motor vehicles.

(b) Rules proposed pursuant to this section shall be submitted to the Council for a 45-day period of review, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed regulations, in whole or in part, by resolution, within this 45-day review period, the proposed regulations shall be deemed disapproved.

(c)(1) Any person who violates any of the rules promulgated pursuant to this section shall be guilty of a misdemeanor and upon conviction, shall be subject to a fine of not more than the amount set forth in [§ 22-3571.01] per violation, imprisonment for not more that [than] 90 days, or both.

(2) All prosecutions for violations of any rule or regulation issued pursuant to this section shall be in the Criminal Division of the Superior Court of the District of Columbia in the name of the District of Columbia by information signed by the Attorney General or one of his or her assistants.

(3) Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the rules issued pursuant to this section, pursuant to Chapter 18 of Title 2. Adjudication of any infractions shall be pursuant Chapter 18 of Title 2.

(Apr. 5, 2005, D.C. Law 15-279, § 2, 52 DCR 841; June 11, 2013, D.C. Law 19-317, § 286(t), 60 DCR 2064.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-317 substituted "of not more than the amount set forth in [§ 22-3571.01]" for "not exceeding $1,000" in (c)(1).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 286(t) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act

20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-2808.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

Subchapter I-A. General Provisions.

§ 47-2851.09. License expiration date.

(a)(1) The Center shall assign an expiration date for each basic business license. All renewable licenses endorsed on that basic business license shall expire on that date.

(2) Notwithstanding any other provision of law, every license issued in accordance with this subchapter shall be valid for either 2 or 4 years from the date of issue, depending on which license term the applicant selects, unless earlier revoked or voluntarily relinquished, and licenses shall be issued on a staggered basis, using as the renewal date the date of incorporation if the business is incorporated, the date of organization if the business is unincorporated, or the birth date of the principal if the business is a sole proprietorship. The fee charged for a 4-year license renewal shall be twice that of a 2-year license renewal.

(3) Valid licenses that for any reason expire on a date other than a date determined in accordance with paragraph (2) of this subsection shall be extended automatically until the next anniversary of the date determined in accordance with paragraph (2) of this subsection.

(b) All renewable licenses endorsed on a basic business license shall be renewed by the Center under conditions originally imposed unless a regulatory agency advises the Center of conditions or denials to be imposed before the endorsement is renewed.

(Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142; Oct. 28, 2003, D.C. Law 15-38, § 2(k), 50 DCR 6913; Apr. 23, 2013, D.C. Law 19-277, § 2(a), 60 DCR 2117.)

Section references. — This section is referenced in § 47-2805.01, § 47-2851.05, and § 47-2851.15.

Effect of amendments.

The 2013 amendment by D.C. Law 19-277 rewrote (a)(2).

Legislative history of Law 19-277. — Law 19-277, the "Basic Business License Renewal Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-825. The Bill was adopted on first and second readings on Dec. 4, 2012 and Dec. 18, 2012, respectively. Signed by the Mayor on Jan. 25, 2013, it was assigned Act No. 19-642 and transmitted to Congress for its review. D.C. Law 19-277 became effective on April 23, 2013.

§ 47-2851.10. Lapsed and reinstated licenses.

(a) The Department may, by electronic mail or other methods of communication, send notice of impending license expiration, an application for renewal, and a statement of the applicable renewal fee to each licensee within 60 days prior to the expiration date at the mailing address or electronic mail address shown on the Department's records for the licensee. It shall be the responsi-

bility of the licensee to update the address information maintained by the Department.

(b)(1) A license that has not been revoked, suspended, or voluntarily relinquished and that has not been renewed by its expiration date shall be deemed to be lapsed. A licensee may apply for renewal of the license at any time within 30 days after the lapsing of the license and the license shall be reinstated upon the payment of a penalty of $250, plus all other applicable fees or penalties provided by law.

(2) A license that is lapsed for more than 30 days shall be deemed to be expired. A licensee whose license is lapsed for more than 30 days, but less than 6 months, after the lapsing of the license may apply for renewal of the license and the license shall be reinstated upon the payment of a penalty of $500, plus all other applicable fees and penalties provided by law.

(c)(1) Repealed.

(2) A licensee whose license has been expired for at least 6 months shall be treated as a new applicant and not as an applicant for renewal, unless otherwise provided by applicable law. If the new applicant conducted business during the 6 months after the expiration date of the license without complying with the renewal procedures pursuant to this section, the applicant shall be deemed to have conducted business without a license and shall be liable for any and all fees and fines applicable to conducting business without a license. A new application for a license shall not be processed until all applicable fines and fees have been paid.

(d) Any person who has obtained a license or renewed a license under false pretenses, including paying fees with a bad check, stating falsely that corporate status is current, or stating falsely that all taxes owed the District have been paid, shall be notified immediately of the problem and given 30 days from the date of notice to provide proof of having cured the problem. If the problem has not been corrected 30 days from the date of notification, the license shall be revoked and may only be reinstated upon proof of correction and payment of a $500 fine in addition to any other fees and fines required by this subchapter and all other relevant District laws and regulations.

(Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(i), 46 DCR 3142; Mar. 3, 2010, D.C. Law 18-111, § 2041(b), 57 DCR 181; Apr. 23, 2013, D.C. Law 19-277, § 2(b), 60 DCR 2117.)

Effect of amendments. The 2013 amendment by D.C. Law 19-277 substituted "60 days" for "30 days" in (a).

Legislative history of Law 19-277. — See note to § 47-2851.09.

Subchapter I-B. Non-Health Related Occupations and Professions Licensure.

§ 47-2853.04. Regulated non-health related occupations and professions.

(a) The following non-health related occupations and professions have been

determined to require regulation in order to protect public health, safety or welfare, or to assure the public that persons engaged in such occupations or professions have the specialized skills or training required to perform the services offered:

(1) Architect;
(2) Asbestos Worker;
(3) Attorney;
(4) Barber;
(4A) Body Artist;
(5) Boxer/Wrestler;
(6) Certified Public Accountant;
(7) Clinical Laboratory Director;
(8) Clinical Laboratory Technician;
(9) Cosmetologist;
(10) Commercial Driver;
(11) Commercial Bicycle Operator;
(12) Electrician;
(12A) Elevator Mechanic;
(12B) Elevator Contractor;
(12C) Elevator Inspector.
(13) Funeral Director;
(14) Insurance Agent;
(15) Insurance Broker;
(16) Interior Designer;
(17) Investment Advisor;
(18) Land Surveyor;
(19) Notary Public;
(20) Operating Engineer;
(21) Plumber/Gasfitter;
(22) Principal (public school);
(23) Private Correctional Officer;
(24) Professional Engineer;
(25) Property Manager;
(26) Real Estate Appraiser;
(27) Real Estate Broker;
(28) Real Estate Salesperson;
(29) Refrigeration and Air Conditioning Mechanic;
(30) Securities Agent;
(31) Securities Broker-Dealer;
(32) Security Alarm Agent;
(33) Special Police Officer;
(34) Steam Engineer;
(35) Taxicab/Limousine Operator;
(36) Teacher and Other Instructional Personnel (public schools only); and
(37) Veterinarian.

(b) No other non-health related occupation or profession shall be regulated other than as set forth in subsection (a) of this section, except where there has

been a determination by the Mayor that regulation is needed to protect the public interest and is consistent with the criteria for regulation specified in § 47-2853.02.

(c) All non-health related occupations and professions shall be regulated by the Mayor through the Department of Consumer and Regulatory Affairs, except as follows:

(1) Attorneys shall be regulated by the District of Columbia Court of Appeals, as provided in § 11-2501.

(2) Notaries public shall be regulated by the Mayor, as provided in § 1-1201.

(3) Principals, teachers, and other instructional employees of the District of Columbia public schools shall be regulated by the Superintendent of Schools of the District of Columbia as delegated by the Board of Education, pursuant to § 38-105 [repealed], and teachers and instructional employees of the University of the District of Columbia ("University") by the Board of Trustees of the University pursuant to §§ 38-1202.01 and 38-1202.06 and § 38-1202.11.

(4) Insurance agents and brokers, securities agents and brokers, and investment advisers shall be regulated by the Department of Insurance and Securities Regulation, as provided in subchapter I of Chapter 1 of Title 31, Chapter 36 of Title 3, and Chapter 37 [repealed] of Title 3.

(5) Hackers, taxicab and limousine operators shall be regulated by the District of Columbia Taxicab Commission, as provided in § 47-2829.

(6) Commercial drivers and commercial bicycle operators shall be regulated by the Department of Public Works, as provided in Chapter 16 of Title 50 and Chapter 4 of Title 50.

(7) Special police, security alarm agents and private correctional officers shall be regulated by the Metropolitan Police Department as provided in § 5-129.02; § 7-2805; and subchapter VII of Chapter 2 of Title 24.

(8) Boxers, wrestlers, referees and other officials involved in boxing and wrestling contests shall be regulated by § 3-606(b).

(9) Clinical laboratory directors and clinical laboratory technicians shall be regulated by the Mayor in accordance with Chapter 2 of Title 44.

(10) Veterinarians shall be regulated by the Mayor in accordance with subchapter I of Chapter 5 of Title 3.

(11) Funeral directors shall be regulated by the Mayor in accordance with Chapter 4 of Title 3.

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; Mar. 3, 2010, D.C. Law 18-111, § 2151(b), 57 DCR 181; Sept. 26, 2012, D.C. Law 19-171, § 121, 59 DCR 6190; Oct. 23, 2012, D.C. Law 19-193, § 3(c), 59 DCR 10388.)

Effect of amendments.

The 2012 amendment by D.C. Law 19-171 redesignated (a)(38), (a)(39), and (a)(40) as (a)(12A), (12B), and (12C), respectively.

The 2012 amendment by D.C. Law 19-193 added (a)(4A).

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

Legislative history of Law 19-193 — Law 19-193, the "Regulation of Body Artists and

Body Art Establishments Act of 2012," was introduced in Council and assigned Bill No. 19-221. The Bill was adopted on first and second readings on June 5, 2012, and July 10, 2012, respectively. Signed by the Mayor on August 17, 2012, it was assigned Act No. 19-448 and transmitted to Congress for its review. D.C. Law 19-193 became effective on Oct. 23, 2012.

CASE NOTES

Passenger transport.

Under District of Columbia law, report of bus passenger's expert was sufficient to establish national standard of care for safe transport of passengers, in support of summary judgment on passenger's claim against Washington Metropolitan Transit Authority (WMATA) alleging driver's negligent operation of the bus caused her to fall after she had boarded the bus but before she sat down; expert had the requisite specialized skills and training to qualify as an expert, his report indicated that he relied upon research done by professional organizations and representatives of the largest transportation systems in the United States to determine that WMATA policies reflected the national standards, and he concluded that bus driver deviated from those standards by failing to monitor and observe passengers' readiness for movement before driving away, failing to provide any audible communication to passenger that he intended to drive away, and failing to ensure that the bus moved in a safe way due to his abrupt acceleration and braking. Robinson v. Washington Metropolitan Area Transit Authority, 2012 WL 1513053 (2012).

§ 47-2853.06. Establishment of boards.

(a) There is established a Board of Architecture and Interior Designers to consist of 7 members of whom 3 shall be architects, 3 shall be interior designers and one shall be a consumer member. The Board shall regulate the practice of architecture and the practice of interior design.

(b)(1) There is hereby established a Board of Accountancy to consist of 5 members. Of the members of the Board, one shall be a consumer member and 4 shall be licensed as certified public accountants who, at the time of their appointments, have been engaged in the practice of public accountancy as certified public accountants in the District for a period of not less than 5 years. The Board shall regulate the practice of public accountants and certified public accountants.

(2) The standards of attestation specified in § 47-2853.41(1) shall be adopted by reference by the Board pursuant to rulemaking and shall be those developed for general application by recognized national accountancy organizations, such as the American Institute of Certified Public Accountants and the Public Company Accounting Oversight Board.

(c) There is established a Board of Barber and Cosmetology consisting of 14 members of whom 3 shall be barbers, 3 shall be cosmetologists, 3 shall be specialty cosmetologists, 3 shall be body artists, and 2 shall be consumer members. The Board shall regulate the practice of barbers, body artists, and cosmetologists, including specialty cosmetology practices such as braiding, electrolysis, esthetics, manicuring and others as the Mayor may from time to time establish by rule, instructors and managers of these practices, and owners of such facilities.

(d) There is established a Board of Industrial Trades consisting of 15 members, of whom 3 shall be plumbers licensed in the District, 2 shall be electricians licensed in the District, 2 shall be refrigeration and air conditioning mechanics licensed in the District, 2 shall be steam and other operating engineers licensed in the District, 2 shall be asbestos workers, one shall be an

elevator mechanic licensed in the District, one shall be an elevator inspector licensed in the District, one shall be an elevator contractor licensed in the District, and one shall be a consumer member. The Board of Industrial Trades shall regulate the practice of plumbers, gasfitters, electricians, refrigeration and air conditioning mechanics, steam and other operating engineers, asbestos workers, elevator mechanics, elevator inspectors, except for those employed by the District of Columbia or by the Washington Metropolitan Area Transit Authority, and elevator contractors. The Board may establish bonding and insurance requirements, subcategories of licensure, education, and experience requirements for licensure, and other requirements.

(e) There is established a Board of Professional Engineering consisting of 7 members of whom 4 shall be professional engineers licensed in the District in various disciplines, 2 shall be land surveyors licensed in the District, and one shall be a consumer member. The Board shall regulate the practice of professional engineers and land surveyors.

(f) There is established a Board of Funeral Directors consisting of 5 members of whom 4 shall be funeral directors licensed in the District and one shall be a consumer member. The Board shall regulate the practice of funeral directors.

(g) There is established a Board of Real Estate Appraisers consisting of 5 members, of whom 3 shall be real estate appraisers licensed and in good standing in the District with not less than 3 years experience in real estate appraising immediately preceding his or her appointment to the Board, one of whom shall be a real estate broker licensed and in good standing in the District, and one shall be a consumer member. The Board shall regulate the practice of real estate appraisal, including the functions of a state appraiser certifying and licensing agency under Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, approved August 9, 1989 (103 Stat. 511; 12 U.S.C. §§ 3331 through 3351).

(h) There is established a Board of Real Estate consisting of 9 members of whom 3 shall be real estate brokers licensed in the District, 2 shall be real estate salespersons licensed in the District, 2 shall be property managers licensed in the District, one shall be an attorney admitted to the bar of the District of Columbia and engaged in the practice of real estate law, and one shall be a consumer member. All members of the Board shall be residents of the District during their tenure. The Board shall regulate the practices of real estate brokers, real estate salespersons, and property managers.

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; June 16, 2006, D.C. Law 16-130, § 2(b), 53 DCR 4718; Mar. 3, 2010, D.C. Law 18-111, § 2151(c), 57 DCR 181; Dec. 2, 2011, D.C. Law 19-43, § 2(b), 58 DCR 8928; Oct. 23, 2012, D.C. Law 19-193, § 3(d), 59 DCR 10388; Apr. 23, 2013, D.C. Law 19-271, § 2(a), 60 DCR 1727.)

Section references. — This section is referenced in § 1-523.01, § 47-2853.02, § 47-2853.41, and § 47-2853.221.

Effect of amendments.

The 2012 amendment by D.C. Law 19-193 in (c), substituted "14 members" for "11 members" in the first sentence and substituted "practice of barbers, body artists, and cosmetologists" for "practice of barbers and cosmetologists."

The 2013 amendment by D.C. Law 19-271

added "3 shall be body artists" in the first sentence of (c).

Legislative history of Law 19-193 — See note to § 47-2853.04.

Legislative history of Law 19-271. — Law 19-271, the "Regulation of Body Artist and Body Art Establishments Clarifying Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-920. The Bill was adopted on first and second readings on Dec. 4, 2012, and Dec 18, 2012, respectively. Signed by the Mayor on Jan. 22, 2013, it was assigned Act No. 19-633 and transmitted to Congress for its review. D.C. Law 19-271 became effective on April 23, 2013.

Editor's notes.

Section 3 of D.C. Law 19-43 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15, 2012, D.C. Law 19-43 had not been funded. D.C. Law 19-43, § 3, was repealed by D.C. Law 19-168, § 7010.

§ 47-2853.11. Occupations and Professions Licensure Special Account.

(a) In accordance with § 47-131(c)(4), there is hereby established within the General Fund of the District of Columbia a special account, called the Occupations and Professions Licensing Special Account to which shall be credited, without regard to fiscal year limitation pursuant to an act of Congress, the fees that are identified in §§ 47-2839 and 47-2839.01, and this subchapter.

(b) No revenues deposited into the continuing, nonlapsing special account may be obligated or spent in any year without a Congressional appropriation. Revenues in this continuing, nonlapsing special account that are carried over into a succeeding fiscal year may not be obligated or spent in the succeeding year without a new Congressional appropriation that permits such obligation or expenditure.

(c) Subject to the applicable laws relating to the appropriation of District funds, monies received and deposited in the Occupation and Professions Licensure Special Account shall be used to defray the expenses to discharge the administrative and regulatory duties as prescribed by §§ 47-2839 and 47-2839.01, and this subchapter. The special account shall not be used by any other District government agency and shall be used solely to carry out the functions of §§ 47-2839 and 47-2839.01, and this subchapter.

(d) The special account shall be continuing. Revenues deposited into the special account shall not revert to the General Fund at the end of any fiscal year or at any other time, but shall be continually available for the uses and purposes set forth in §§ 47-2839 and 47-2839.01, and this subchapter subject to authorization by Congress in an appropriations act.

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; Dec. 24, 2013, D.C. Law 20-61, § 3012(c), 60 DCR 12472.)

Section references. — This section is referenced in § 47-2839, § 47-2839.01, and § 47-2853.99.

Effect of amendments. — The 2013 amendment by D.C. Law 20-61 substituted "§§ 47-2839 and 47-2839.01, and this subchapter" for "this subchapter" in (a), twice in (c), and in (d).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 3012(c) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 3012(c) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law

20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title. — Section 3011 of D.C. Law 20-61 provided that Subtitle B of Title III of the act may be cited the "Security Licensing Streamlining Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2853.12. License, certification, and registration criteria; waiver.

(a) A person applying for licensure, certification, or registration under this subchapter shall establish to the satisfaction of the Mayor that the person:

(1) Has not been convicted of an offense which bears directly on the fitness of the person to be licensed; provided, that this restriction shall not apply to the following occupations, unless the Mayor has issued rules before [May 24, 2005], specifying the criteria for the determination of fitness for licensure based on a specific offense committed by an applicant:

(A) Asbestos worker;

(B) Barber;

(B-i) Body artist;

(C) Cosmetologist;

(D) Commercial bicycle operator;

(E) Electrician;

(F) Funeral director;

(G) Operating engineer;

(H) Plumber/gasfitter;

(I) Refrigeration and air conditioning mechanic; and

(J) Steam engineer.

(2) Is at least 18 years of age, or at least 17 years of age if applying for license as a barber under § 47-2853.72 or as a cosmetologist, a cosmetologist-manager, a cosmetologist-owner, or any subcategory of specialty cosmetologist under § 47-2853.82;

(3) Has successfully completed the requirements set forth in law or regulation, as applicable;

(4) If required, has passed an examination or otherwise met the requirements established by the relevant board to demonstrate his or her fitness to practice the profession or occupation; and

(5) Meets any other requirements established by the relevant board by regulation to assure that the applicant has had the proper training, experience, and qualifications to practice the profession or occupation or any subcategory or specialization of the profession or occupation.

(b) A board shall waive the requirements for passage of an examination or other proof of fitness to practice for any person who:

(1) Presents proof that he or she is licensed or certified in the same or substantially similar profession or occupation, and is currently in good standing, in any state which, on the date such license or certification was

issued had standards at least as high as those required for licensure or certification in the District and admits professionals licensed by the District in a like manner; or

(2) Has passed an examination acceptable to the board (or has met other requirements for certification) and has been certified by a recognized national certifying organization acceptable to the board whose standards on the date of such certification were at least as high as the standards required for the same profession or occupation in the District, and has not been disciplined or otherwise disqualified by the national certifying organization.

(c)(1) Notwithstanding subsection (b) of this section and except as provided in paragraph (2) of this subsection, where a board determines that the occupation or profession requires a substantial knowledge of District law or procedures, the board may require that an applicant, who is otherwise qualified by virtue of licensure in another state or certification by a national certifying organization, take an examination demonstrating knowledge of the relevant District laws or procedures.

(2) An applicant applying for licensure as a journeyman electrician pursuant to § 47-2853.92(b-1) shall not be required to take an examination demonstrating knowledge of the relevant District laws or procedures.

(3) An applicant applying for licensure as a journeyman plumber or journeyman gasfitter pursuant to § 47-2853.122(b) shall be exempt from the requirements of this subsection.

(4) An applicant applying for licensure as a journeyman refrigeration and air conditioning mechanic pursuant to § 47-2853.202(c) shall be exempt from the requirements of this subsection.

(d) Each board by regulation shall maintain a list of each national certifying organization, and each state, whose standards have been determined to be at least as high as those required by the District, and which admits professionals licensed by the District in a like manner.

(d-1) The Board of Industrial Trades shall annually update the list of national certifying organizations required to be maintained pursuant to subsection (d) of this section.

(e) The Mayor may deny a license or certificate to an applicant whose license or certificate to practice an occupation or profession was revoked or suspended in another jurisdiction if the basis of the revocation or suspension would have caused a similar result in the District, or if the applicant is the subject of pending disciplinary action regarding his or her right to practice in another jurisdiction.

(f) The Mayor may deny a license or certificate to an applicant licensed or certified in another jurisdiction who has failed to meet the continuing education requirements established by that jurisdiction, but failure of an applicant to meet the continuing education requirements established by the District shall not be a basis for denial of a District license or certificate if the jurisdiction in which the applicant was licensed does not have continuing education requirements or has requirements that are different than those required by the District for the occupation or profession.

(g) The Mayor may grant a license or certificate to an applicant whose education and training in an occupation or profession has been successfully

completed in a foreign school, college, university, or training program, or who is licensed or certified in the same or substantially similar profession or occupation by the foreign jurisdiction, if the applicant otherwise qualifies for licensure or certification, including passing an examination if required, and if the board determines that the education and training requirements for licensure or certification in the foreign jurisdiction were substantially equivalent, at the time they were received by the applicant, to the requirements of this subchapter.

(h) An applicant for a license, certificate, or registration shall:

(1) Submit an application to the Mayor on the form required by the Mayor; and

(2) Pay the applicable fees established by the Mayor.

(i) An applicant for licensure who otherwise qualifies for a license is entitled to be examined as follows:

(1) Each board that requires the passage of an examination for licensure shall give applicants the opportunity to take such examination at least twice a year.

(2) When a board determines that a national examination is acceptable, then the frequency, time, and place that the national examination is given shall be considered acceptable and in accordance with this subchapter.

(3) The Mayor shall notify each qualified applicant of the time and place of examination.

(4) Except as otherwise provided by this subchapter, each board shall determine the subjects, scope, form, and passing score for examinations to assess the ability of the applicant to practice effectively the occupation or profession regulated by the board, except that when a national examination has been determined to be acceptable, the board shall use the passing score recommended by the organization administering the national examination.

(j) A person licensed or certified under this subchapter to practice an occupation or profession is authorized to practice that occupation or profession in the District while the license is effective.

(k) A person who fails to renew a license or certification required by this subchapter, or fails to re-register, shall be considered to be unqualified to practice the occupation or profession and subject to the penalties set forth in this subchapter and other applicable laws of the District if he or she continues to practice the profession or occupation.

(l) A license, certificate or registration, expires 2 years from the date of its first issuance or renewal unless renewed in accordance with procedures established in this section, except where another period is provided by law or regulation.

(m) Each board may establish by rule continuing education requirements as a condition for renewal of licenses or certificates issued under this subchapter.

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; May 24, 2005, D.C. Law 15-357, § 202(a), 52 DCR 1999; Nov. 16, 2006, D.C. Law 16-176, § 2, 53 DCR 6505; Feb. 24, 2012, D.C. Law 19-82, § 2(a), 58 DCR 11022; Oct. 23, 2012, D.C. Law 19-193, § 3(e), 59 DCR 10388; Apr. 23, 2013, D.C. Law 19-274, § 2(a), 60 DCR 2055.)

Effect of amendments.

The 2012 amendment by D.C. Law 19-193 added (a)(1)(B-i).

The 2013 amendment by D.C. Law 19-274 added (c)(3) and (c)(4).

Legislative history of Law 19-193 — See note to § 47-2853.04.

Legislative history of Law 19-274. — Law 19-274, the "Pipefitting, Refrigeration and Air Conditioning Mechanic Occupations Equality Act of 2012," was introduced in Council and assigned Bill No. 19-632. The Bill was adopted on first and second readings on Dec. 4, 2012 and Dec. 18, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-638 and transmitted to Congress for its review. D.C. Law 19-274 became effective on April 23, 2013.

§ 47-2853.17. Revocation, suspension, or denial of license or privilege; civil penalty; reprimand.

(a) Each board, subject to the right of a hearing as provided by this subchapter, on an affirmative vote of a majority of its members present and voting may take 1 or more of the disciplinary actions provided in subsection (c) of this section against any applicant or person permitted by this subchapter to practice an occupation or profession regulated by the board who:

(1) Knowingly provides false or misleading information on or in support of an application or renewal application;

(2) Fraudulently or deceptively obtains, or attempts to obtain, a license or certificate, or to register, for another person;

(3) Fraudulently or deceptively uses a license, certificate, or registration;

(4) Is disciplined by a licensing or disciplinary authority in another jurisdiction, or is convicted or disciplined by a court of any jurisdiction, for conduct that would be grounds for disciplinary action under this section;

(5) Has been convicted in any jurisdiction of any crime involving any offense that bears directly on the fitness of the person to be licensed; provided, that this restriction shall not apply to the following occupations, unless the Mayor has issued rules before [May 24, 2005], specifying the criteria for the determination of fitness for licensure based on a specific offense committed by an applicant:

(A) Asbestos worker;

(B) Barber;

(B-i) Body artist;

(C) Cosmetologist;

(D) Commercial bicycle operator;

(E) Electrician;

(F) Funeral director;

(G) Operating engineer;

(H) Plumber/gasfitter;

(I) Refrigeration and air conditioning mechanic; and

(J) Steam engineer.

(6) Has been determined to be professionally or mentally incompetent or physically incapable of carrying out the services for which that person has been licensed, certified or registered;

(7) Is addicted to, or habitually abuses, any narcotic or controlled substance as defined in Chapter 9 of Title 48 ("Uniform Controlled Substances Act").

(8) Provides, or attempts to provide, professional services while under the influence of alcohol or while using any narcotic or controlled substance as defined in the Uniform Controlled Substances Act, or other drug in excess of therapeutic amounts or without valid medical indication;

(9) Willfully makes or files a false report or record in the practice of his or her occupation or profession, willfully fails to file or record any report required by law, impedes or obstructs the filing or recording of the report, or induces another to fail to file or record the report;

(10) Willfully fails or refuses to comply with any lawful inquiry made by a board with authority over the person's occupation or profession, or to cooperate fully with such board in the conduct of its official duties;

(11) After proper request in accordance with law, fails to provide records kept by that person in the course of the practice of his occupation or profession to which any other person is lawfully entitled;

(12) Willfully makes a misrepresentation as to what services the person is authorized to perform under the terms of his or her license, certificate or registration;

(13) Willfully practices an occupation or profession with an unauthorized person or aids an unauthorized person in the practice of an occupation or profession;

(14) Submits false statements to collect fees for which services have not been provided or submits statements to collect fees for services which were not authorized and were not necessary;

(15) Fails to pay a civil fine imposed by the Mayor, a board, other administrative officer, or court;

(16) Willfully breaches a statutory, regulatory, or ethical requirement of the profession or occupation, unless ordered by a court;

(17) Refuses to provide service for which he or she is licensed, certified or registered, to any person for reasons prohibited by Unit A of Chapter 14 of Title 2, or any other District or federal anti-discrimination law or regulation;

(18) Performs, offers, or attempts to perform services beyond the scope of those authorized by the registration, license or certificate, if such services require registration, licensing, or certification under District law;

(19) Violates any District or federal law, regulation, or rule related to the practice of the occupation or profession;

(20) Violates a valid order of a board or violates a consent decree or negotiated settlement entered into with a board;

(21) Demonstrates a willful or careless disregard for the standards of acceptable conduct and prevailing practice within the occupation or profession;

(22) Demonstrates a willful or careless disregard for the health, welfare, or safety of any client or member of the public in the practice of the occupation or profession, regardless of whether such person sustains actual injury as a result; or

(23) Fails to pay the applicable fees required by this subchapter.

(b)(1) A board may require a licensed or certified person to submit to a mental or physical examination whenever it has probable cause to believe that person is impaired due to the reasons specified in subsection (a)(6), (7), or (8)

of this section. The examination shall be conducted by one or more health professionals designated by the board, and he, she, or they shall report their findings concerning the nature and extent of the impairment, if any, to the board and to the person who was examined.

(2) Notwithstanding the findings of the examination ordered by the board, the licensed or certified person may submit, in any proceedings before a board or other adjudicatory body, the findings of an examination conducted by one or more health professionals of his or her choice to rebut the findings of the examination ordered by the board.

(3) Willful failure or refusal to submit to an examination requested by a board shall be considered as affirmative evidence that the licensed or certified person is in violation of subsection (a)(6), (7), or (8) of this section, and the person shall not be entitled to submit the findings of another examination in disciplinary or adjudicatory proceedings related to the violation.

(c) Upon determination by a board that an applicant, licensee, or person permitted by this subchapter to practice in the District has committed any of the acts described in subsection (a) of this section, the board may direct the Mayor to:

(1) Deny a license or certificate to an applicant;

(2) Revoke or suspend the license of any licensee or the certificate of a certified person, or may refuse to register a person;

(3) Revoke or suspend the privilege to practice in the District of any person permitted by this subchapter to practice in the District;

(4) Reprimand any licensee or person permitted by this subchapter to practice in the District;

(5) Impose a civil fine not to exceed $5,000 for each violation by any applicant, licensee, or person permitted by this subchapter to practice in the District;

(6) Require a course of remediation, approved by the board, which may include:

(A) Therapy or treatment;

(B) Retraining; and

(C) Reexamination, in the discretion of and in the manner prescribed by the board, after the completion of the course of remediation;

(7) Require a period of probation; or

(8) Issue a cease and desist order pursuant § 47-2853.19 [repealed, see now § 47-2844.01].

(c-1) An applicant may be denied a license or certificate by reason of a conviction which bears directly on the fitness of the person to be licensed only after consideration by the Mayor of the following criteria:

(1) The specific duties and responsibilities necessarily related to the license sought;

(2) The bearing, if any, the criminal offense or offenses for which the person was previously convicted will have on his fitness or ability to perform one or more of the duties or responsibilities specified under paragraph (1) of this subsection;

(3) The time that has elapsed since the occurrence of the criminal offense or offenses;

(4) The age of the applicant at the time of occurrence of the criminal offense or offenses;

(5) The seriousness of the criminal offense or offenses;

(6) Any information produced by the applicant, or produced on his behalf, in regard to his rehabilitation and good conduct; and

(7) The legitimate interest in protecting property, and the safety and welfare of specific individuals or the general public.

(c-2) If a conviction of a criminal offense which bears directly on the fitness of the person to be licensed is the basis for denial of an application for a license or certificate under subsection (c) of this section, the denial shall be in writing and specifically state the evidence presented and reasons for the denial. A copy of the denial shall be provided to the applicant.

(d) Nothing in this subchapter shall preclude prosecution for a criminal violation of this subchapter regardless of whether the same violation has been or is the subject of one or more of the disciplinary actions provided by this subchapter. Criminal prosecution may proceed prior to, simultaneously with, or subsequent to administrative enforcement action.

(e) A person licensed to practice an occupation or profession in the District is subject to the disciplinary authority of the relevant board on the basis of disciplinary action taken by another jurisdiction if the basis of the disciplinary action would have caused a similar result in the District.

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; May 24, 2005, D.C. Law 15-357, § 202(b), 52 DCR 1999; Oct. 23, 2012, D.C. Law 19-193, § 3(f), 59 DCR 10388.)

Section references. — This section is referenced in § 47-2853.08 and § 47-2853.48.

Effect of amendments.

The 2012 amendment by D.C. Law 19-193 added (a)(5)(B-i).

Legislative history of Law 19-193 — See note to § 47-2853.04.

§ 47-2853.27. Fines and penalties; criminal violations.

(a) Any person who violates any provision of this subchapter shall, upon conviction, be subject to imprisonment not to exceed one year, a fine not to exceed $10,000, or both.

(b) Any person who has been previously convicted under this subchapter shall, upon conviction, be subject to imprisonment not to exceed one year, a fine not to exceed $25,000, or both.

(c) The fines set forth in this section shall not be limited by [§ 22-3571.01].

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; June 11, 2013, D.C. Law 19-317, § 112(f), 60 DCR 2064.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-317 added (c).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 112(f) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-2808.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

PART A.

ACCOUNTANTS.

§ 47-2853.41. Definitions; scope of practice for accountants.

Section references. — This section is referenced in § 47-2853.06 and § 47-2853.44.

Editor's notes. — Section 3 of D.C. Law 19-43 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15, 2012, D.C. Law 19-43 had not been funded. D.C. Law 19-43, § 3, was repealed by D.C. Law 19-168, § 7010.

§ 47-2853.43. Certain representations prohibited.

Editor's notes. — Section 3 of D.C. Law 19-43 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15, 2012, D.C. Law 19-43 had not been funded. D.C. Law 19-43, § 3, was repealed by D.C. Law 19-168, § 7010.

§ 47-2853.44. Registration of firms of certified public accountants.

(a)(1) The Board shall register firms of certified public accountants that demonstrate their qualifications in accordance with this section.

(2) The following entities must register under this section:

(A) Any firm with an office in the District performing attest services as defined in § 47-2853.41(1) or engaging in the practice of certified public accounting as defined in § 47-2853.41(7);

(B) Any firm with an office in the District that uses the title "CPA" or "CPA firm"; and

(C) Any firm that does not have an office in the District but performs attest services defined in § 47-2853.41(1) for a client having its home office in the District.

(3) A firm that does not have an office in the District may perform attest services as defined in § 47-2853.41(1) for a client having its home office in the District, may otherwise engage in the practice of certified public accounting, and may use the title "CPA" or "CPA firm" without registering under this section or obtaining a permit under § 47-2853.47, if the firm:

(A) Has the qualifications described in subsection (b) of this section;

(B) Satisfies any requirements of the Board with respect to peer reviews: and

(C) Performs the services through an individual with practice privileges under § 47-2853.49.

(4) A firm that is not subject to the requirements of paragraphs (2) and (3) of this subsection may perform other professional services in the practice of certified public accounting in the District and may use the title "CPA" or "CPA firm" without registering under this section or obtaining a permit under § 47-2853.47, if the firm:

(A) Performs the services through an individual with practice privileges under § 47-2853.49; and

(B) Is lawfully able to perform the services in the state where the individual with practice privileges has his or her principal place of business.

(b) A firm registering with the Board as a firm of certified public accountants under subsection (a) of this section shall meet the following requirements:

(1) At least one member shall be a certified public accountant licensed and in good standing in the District or, in the case of a firm required to register under subsection (a)(2)(A) of this section, shall be an individual with practice privileges under § 47-2853.49;

(2) Each member, whose principal place of business is in the District and who performs professional services in the District shall be a certified public accountant licensed and in good standing in the District;

(3) Repealed;

(4) Notwithstanding any other provision of law and subject to the provisions of paragraph (5) of this subsection:

(A) At least a simple majority of the ownership interest and voting rights of all partners, officers, shareholders, members, or managers in the firm of certified public accountants shall be owned by individuals licensed as certified public accountants in the District or in any other state; and

(B) Partners, officers, shareholders, members, or managers whose principal place of business is in the District and who perform professional services in the District shall be licensed under this part.

(5) A firm of certified public accountants which includes owners who are not licensed under this part shall be subject to the following requirements:

(A) The firm shall designate an individual who is licensed in the District or, in the case of a firm required to register under subsection (a)(2)(A) of this section, an individual with practice privileges under § 47-2853.49, to be responsible for the proper registration of the firm and notify the Board.

(B) All owners who are not licensed in the District or in a state shall be active individual participants in the firm of certified public accountants or affiliated entities.

(C) The firm shall comply with all other requirements that the Board may impose by rule.

(6) A licensed individual, or individual with practice privileges, who is responsible for attestation or compilation services and signs, or authorizes another person to sign, the accountant's report on the financial statements on behalf of the firm shall meet the competency requirements set forth in the professional standards for such services.

(7) A licensed individual, or individual with practice privileges, who signs, or authorizes another person to sign, the accountants' report on the financial statements on behalf of the firm shall meet the competency requirements set forth in the professional standards.

(c) Subject to subsection (a)(4) of this section, a firm that is a corporation organized for the practice of certified public accounting shall also comply with Chapter 5 of Title 29, and any rules promulgated thereunder, governing the issuance, ownership, and transferability of shares and be in compliance with such regulations as may be issued for such corporations.

(d) A firm that is registered pursuant to this section and holds a permit issued by the Board, or that is exempt from holding a registration and permit under subsection (a)(2) and (3) of this section may use the words "certified public accountants" or the abbreviation "CPA" in connection with its firm name. A registered firm shall notify the Board within one month after the admission or withdrawal of a member or shareholder in practice in the District from any firm so registered. Firms shall not offer certified public accounting services unless registered pursuant to this section, except as provided in subsection (a)(2) and (3) of this section.

(e) An applicant firm for initial issuance or renewal of a permit to practice under this section shall register each office of the firm within the District with the Board and demonstrate that all attest and compilation services rendered in the District are under the charge of a person licensed under this part, or the corresponding provision of prior law or some other state.

(f) An applicant firm for initial issuance or renewal of permits under this section shall, in its application, list all states (including the District) in which the firm has applied for or has been issued permits as a CPA firm and list any past denial, revocation, or suspension of a permit by the District or any other state, and each licensee or applicant for a permit under this section shall notify the Board in writing, within 30 days after its occurrence, of any change in the identities of partners, officers, shareholders, members, or managers whose principal place of business is in the District, any change in the number or location of offices within the District, any change in the identity of the persons in charge of such offices, and any issuance, denial, revocation, or suspension of a permit by any other state.

(g) Firms that fall out of compliance with the provisions of this section due to changes in firm ownership or personnel shall take corrective action as quickly as possible. The Board may grant a reasonable period to take corrective action. Failure to bring the firm back into compliance within a reasonable period, as defined by the Board, shall result in the suspension or revocation of the firm permit.

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; June 16, 2006, D.C. Law 16-130, § 2(e), 53 DCR 4718; July 2, 2011, D.C. Law 18-378, § 3(jj)(2), 58 DCR 1720; Dec. 2, 2011, D.C. Law 19-43, § 2(e), 58 DCR 8928; Sept. 26, 2012, D.C. Law 19-171, § 114(n), 59 DCR 6190.)

Section references. — This section is referenced in § 47-2853.43 and § 47-2853.49.

Effect of amendments.

The 2012 amendment by D.C. Law 19-171 substituted "licensed in the District, or, in the case of a firm required to register under subsection (a)(2)(A) of this section, an individual with practice privileges under § 47-2853.49, to be" for "licensed in the District or, in the case of a firm required to register under subsection (a)(2)(A) of this section, shall be an individual with practice privileges under § 47-2853.49 to be" in (b)(5)(A).

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

Editor's notes. — Section 3 of D.C. Law 19-43 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15,

2012, D.C. Law 19-43 had not been funded. D.C. Law 19-43, § 3, was repealed by D.C. Law 19-168, § 7010.

§ 47-2853.46. Offices; annual registration. [Repealed].

Emergency legislation.

For temporary (90 day) repeal of section 3 of D.C. Law 19-43, see § 7010 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) repeal of section 3 of D.C. Law 19-43, see § 7010 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Editor's notes.

Section 3 of D.C. Law 19-43 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15, 2012, D.C. Law 19-43 had not been funded. D.C. Law 19-43, § 3, was repealed by D.C. Law 19-168, § 7010.

§ 47-2853.47. Permits; issuance.

Section references. — This section is referenced in § 47-2853.01, § 47-2853.43, § 47-2853.44, and § 47-2853.49.

Editor's notes. — Section 3 of D.C. Law 19-43 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15, 2012, D.C. Law 19-43 had not been funded. D.C. Law 19-43, § 3, was repealed by D.C. Law 19-168, § 7010.

§ 47-2853.49. Substantial equivalency; practice privilege.

Section references. — This section is referenced in § 47-2853.41, § 47-2853.43, and § 47-2853.44.

Emergency legislation. — For temporary (90 day) repeal of section 3 of D.C. Law 19-43, see § 7010 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) repeal of section 3 of D.C. Law 19-43, see § 7010 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Editor's notes.

Section 3 of D.C. Law 19-43 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15, 2012, D.C. Law 19-43 had not been funded. D.C. Law 19-43, § 3, was repealed by D.C. Law 19-168, § 7010.

PART D-i.

BODY ARTISTS.

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§ 47-2853.76a. Scope of practice for body artists.

For the purposes of this part, the practice of body art does not include:

(1) A licensed physician or surgeon performing body art services for medical reasons;

(2) A licensed funeral director performing body-piercing or tattooing services as required by that profession;

(3) Laser tattoo removal procedures; or

(4) Skin treatment procedures such as chemical peels or microdermabrasion.

(Oct. 23, 2012, D.C. Law 19-193, § 3(g), 59 DCR 10388.)

Legislative history of Law 19-193 — Law 19-193, the "Regulation of Body Artists and Body Art Establishments Act of 2012," was introduced in Council and assigned Bill No. 19-221. The Bill was adopted on first and second readings on June 5, 2012, and July 10, 2012, respectively. Signed by the Mayor on August 17, 2012, it was assigned Act No. 19-448 and transmitted to Congress for its review. D.C. Law 19-193 became effective on Oct. 23, 2012.

§ 47-2853.76b. Regulation of body artists.

(a) The Department of Consumer and Regulatory Affairs, through the Board of Barber and Cosmetology, shall regulate body artists to protect public health, safety, and welfare, and to ensure that persons engaged in the occupation have the specialized skills, education, and training required to perform the services offered by:

(1) Establishing and imposing occupational licensing, registration requirements, and associated fee schedules; and

(2) Establishing rules within 180 days of [October 23, 2012].

(Oct. 23, 2012, D.C. Law 19-193, § 3(g), 59 DCR 10388.)

Legislative history of Law 19-193 — See note to § 47-2853.76a.

Editor's notes. — This section was enacted as subsection (a), but has no subsection (b).

§ 47-2853.76c. Eligibility requirements.

(a) An applicant for licensure as a body artist shall establish to the satisfaction of the Board that he or she:

(1) Has received a certificate of completion of a course in blood borne pathogens, cardiopulmonary resuscitation, and first aid, conferred by an institution or organization that is recognized by the Board or that the Board determines to be substantially equivalent thereof;

(2) Has worked as an apprentice body artist, under the training of a body artist who has been licensed in the District of Columbia, for at least 500 hours;

(3) Has passed the examinations required by the Board;

(4) Has not had his or her license to practice body art procedures suspended or revoked in any other jurisdiction; and

(5) Meets any other requirements established by rule to ensure that the applicant has had the proper training and experience to perform body art procedures.

(b) Any person who can demonstrate to the satisfaction of the Board that he or she has worked as a body artist in the District or elsewhere for at least 4,000 hours over a period of 2 years immediately preceding the date of application, or has equivalent experience that is acceptable to the Board, is exempt from the requirement in subsection (a)(2) of this section.

(Oct. 23, 2012, D.C. Law 19-193, § 3(g), 59 DCR 10388.)

Legislative history of Law 19-193 — See note to § 47-2853.76a.

§ 47-2853.76d. Duties and responsibilities of body artists.

(a) Body art technicians shall perform body art procedures in a licensed body art establishment.

(b) Body art technicians shall use single-use disposable sharps, pigments, gloves, and cleansing products while performing body art procedures on each client.

(c) Verbal and written instructions for the care of the tattooed, pierced, or other modified sites on the body shall be provided by the body artist to each customer upon the completion of the procedure. The written instructions shall advise the customer to consult a physician at the first sign of infection or other adverse reaction and shall contain the name of the body artist and the name, address, and telephone number of the establishment.

(d) Any person who violates this section shall be subject to disciplinary action including license suspension or revocation and a maximum fine of $2,500.

(Oct. 23, 2012, D.C. Law 19-193, § 3(g), 59 DCR 10388.)

Legislative history of Law 19-193 — See note to § 47-2853.76a.

§ 47-2853.76e. Prohibitions and penalties.

(a) No person shall perform or offer to perform body art procedures, hold him or herself out as a practitioner of or entitled or authorized to practice body art procedures, assume any title of "body artist" "tattooist," "tattoo artist," "body-piercer," "body-piercing artist," or "body modification artist," and the like, use any words or letters, figures, titles, signs, cards, advertisement, or any other symbols or devices indicating or tending to indicate that the person is authorized to perform such services, or use other letters or titles in connection with that person's name which in any way represents himself or herself as being engaged in the practice of body art, or authorized to do so, unless the person is licensed by and registered with the Mayor to perform body art procedures in the District of Columbia.

(b) No body artist shall perform body art procedures on a person under 18 years of age, except ear piercing using a mechanized, pre-sterilized single-use stud and clasp ear piercing gun. Such ear piercing shall not occur unless a parent or legal guardian has provided his or her written consent.

(c) No person shall perform body art procedures if the person is unable to exercise reasonable care and safety or is otherwise impaired by reason of illness, while under the influence of alcohol, or while using any controlled substance or narcotic drug as defined in 21 U.S.C.§ 802(6) or (17), respectively, or other drug in excess of therapeutic amounts or without valid medical indication, or any combination thereof.

(d) No body artist shall administer anesthetic injections or other medications and prescription drugs to customers receiving body art procedures.

(e) Any person who violates this section shall, upon conviction, be deemed

guilty of a misdemeanor and may be punished by a fine not exceeding $2,500, imprisonment for not more than 3 months, or both.

(Oct. 23, 2012, D.C. Law 19-193, § 3(g), 59 DCR 10388; Apr. 23, 2013, D.C. Law 19-271, § 2(b), 60 DCR 1727.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-271 deleted "subsection (a) of" preceding "this section" in (e).

Legislative history of Law 19-193 — See note to § 47-2853.76a.

Legislative history of Law 19-271. — See note to § 47-2853.06.

PART I.

PLUMBERS OR GASFITTERS.

§ 47-2853.122. Eligibility requirements.

(a) An applicant to be an apprentice plumber shall be registered by the Mayor, without examination, upon providing such information as may be required by the Board of Industrial Trades and payment of appropriate fees. An apprentice plumber shall work only under the direct personal supervision and control of a licensed master plumber/gasfitter or master gasfitter.

(b) An applicant for licensure as a journeyman plumber or journeyman gasfitter shall establish to the satisfaction of the Board of Industrial Trades that the applicant has:

(1) Worked as an apprentice plumber or gasfitter for at least 8,000 hours over at least 4 years;

(2) Graduated from an accredited college or university with a degree in mechanical engineering, and has at least 2 years of practical experience as a plumber or gasfitter as verified by a licensed master plumber or licensed master gasfitter; or

(3) Has comparable experience or a combination of education and experience that the Board deems equivalent to the above; and

(4) Such additional evidence as the Board determines is necessary for the particular specialty license sought by the applicant.

(b-1)(1) The Board shall accept, in lieu of examination and the requirements set forth in subsection (b) of this section, a certificate from a national certifying organization certifying that the applicant:

(A) Has completed the organization's apprenticeship program;

(B) Has passed the organization's required examination;

(C) Is designated by that organization as a journeyman plumber or journeyman gasfitter; and

(D) Has not been disciplined or otherwise disqualified by the organization.

(2) For the purposes of this subsection, the term "national certifying organization" shall include a nationally recognized trade organization, nonunion sponsor, or labor union that is registered with the Bureau of Appren-

ticeship Training, the United States Department of Labor, or the District of Columbia Apprenticeship Council.

(c) An applicant for licensure as a master plumber/gasfitter or master gasfitter shall establish to the satisfaction of the Board that the applicant has a valid license as a journeyman plumber or gasfitter, or has met the requirements of subsection (b) of this section, and has worked as a journeyman plumber or journeyman gasfitter for at least 4 years.

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; Apr. 23, 2013, D.C. Law 19-274, § 2(b), 60 DCR 2055.)

Section references. — This section is referenced in § 47-2853.12.

Effect of amendments. — The 2013 amendment by D.C. Law 19-274 added (b-1).

Legislative history of Law 19-274. — See note to § 47-2853.12.

PART Q.

REFRIGERATION AND AIR CONDITIONING MECHANICS.

§ 47-2853.202. Eligibility requirements.

(a) An applicant to be an apprentice refrigeration and air conditioning mechanic shall be registered by the Mayor, without examination, upon providing such information as may be required by the Board of Industrial Trades and payment of appropriate fees. An apprentice refrigeration and air conditioning mechanic shall work only under the direct personal supervision and control of a licensed master mechanic.

(b) An applicant for licensure as a master mechanic shall establish to the satisfaction of the Board of Industrial Trades that the applicant has been employed installing, maintaining, repairing and replacing refrigeration and air conditioning equipment systems larger than 25 compressor horsepower or the equivalent tons of refrigeration in the aggregate for a period of at least 5 consecutive years immediately preceding the date of application, as verified in writing by a master mechanic.

(c) An applicant for licensure as a master mechanic limited shall establish to the satisfaction of the Board of Industrial Trades that the applicant:

(1) Has been employed installing, maintaining, repairing and replacing refrigeration and air conditioning equipment systems less than 25 compressor horsepower or the equivalent tons of refrigeration in the aggregate for a period of at least 5 consecutive years immediately preceding the date of application, as verified in writing by a master mechanic, and

(2) Have proof of chlor fluro carbon certification.

(d)(1) The Board shall accept, in lieu of an examination, experience, or other requirements of test or skill established by the Board, a certificate from a national certifying organization certifying that the applicant:

(A) Has completed the organization's apprenticeship program;

(B) Has passed the organization's required examination;

(C) Is designated by that organization as a journeyman refrigeration and air conditioning mechanic; and

(D) Has not been disciplined or otherwise disqualified by the organization.

(2) For the purposes of this subsection, the term "national certifying organization" shall include a nationally recognized trade organization, non-union sponsor, or labor union that is registered with the Bureau of Apprenticeship Training, the United States Department of Labor, or the District of Columbia Apprenticeship Council.

(Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142; Apr. 23, 2013, D.C. Law 19-274, § 2(c), 60 DCR 2055.)

Section references. — This section is referenced in § 47-2853.12.

Effect of amendments. — The 2013 amendment by D.C. Law 19-274 added (d).

Legislative history of Law 19-274. — See note to § 47-2853.12.

Subchapter I-C. Trade Names.

§ 47-2855.01. Definitions.

For the purposes of this subchapter:

(1) "Business" means business as defined in § 47-2851.01(1) [now § 47-2851.01(1B)].

(2) "Department" means the Department of Consumer and Regulatory Affairs.

(3) "Director" means the Director of the Department of Consumer and Regulatory Affairs.

(4)(A) "Entity" means:

(i) A business corporation;

(ii) A nonprofit corporation;

(iii) A general partnership, including a limited liability partnership;

(iv) A limited partnership, including a limited liability limited partnership;

(v) A limited liability company;

(vi) A general cooperative association;

(vii) A limited cooperative association;

(viii) An unincorporated nonprofit association;

(ix) A statutory trust, business trust, or common-law business trust; or

(x) Any other person that has a legal existence separate from any interest holder of that person or the power to acquire an interest in real property in its own name.

(B) The term "entity" does not include:

(i) An individual;

(ii) A testamentary or inter vivos trust with a predominately donative purpose, or a charitable trust;

(iii) An association or relationship that is not a partnership under the

rules set forth in § 29-602.02(c) or a similar provision of the law of another jurisdiction;

(iv) A decedent's estate; or

(v) A government or a governmental subdivision, agency, or instrumentality.

(5) "Executed" means the signing of a document by a person under penalties of perjury and in an official and authorized capacity on behalf of the person submitting the document to the Department.

(6) "Person" means an individual, estate, business or nonprofit entity, public corporation, government or governmental subdivision, agency, or instrumentality, or any other legal entity.

(7) "Trade name" means a word or name, or any combination of a word or name, used by a person to identify the person's business which:

(A) Is not, or does not include, the true and real name of all persons conducting the business; or

(B) Includes words which suggest additional parties of interest such as "company", "and sons", or "and associates".

(8) "True and real name" means:

(A) The surname of an individual coupled with one or more of the individual's other names, one or more of the individual's initials, or any combination thereof;

(B) The designation or appellation by which an individual is best known and called in the business community where that individual transacts business, if this is used as that individual's legal signature;

(C) The registered corporate name of a domestic corporation as filed with the Mayor;

(D) The registered company name of a domestic and foreign limited liability company as filed by the Mayor;

(E) The registered partnership name of a domestic limited partnership as filed with the Mayor;

(F) The registered partnership name of a domestic and foreign limited liability partnership as filed by the Mayor;

(G) The name of a general partnership which includes in its name the true and real names, as defined in subparagraphs (A) through (F) of this paragraph, of each general partner as required in § 47-2855.03;

(H) The registered name of a domestic and foreign statutory trust as filed by the Mayor;

(I) The registered name of a domestic and foreign limited cooperative association as filed by the Mayor; or

(J) The registered name of a domestic and foreign general cooperative association as filed by the Mayor.

(Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142; Mar. 5, 2013, D.C. Law 19-210, § 4(b), 59 DCR 13171.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-210 rewrote the section.

Legislative history of Law 19-210. — Law 19-210, the "District of Columbia Official Code Title 29 Technical and Harmonizing Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-532. The Bill was

adopted on first and second readings on July 10, 2012, and Oct. 2, 2012, respectively. Signed by the Mayor on Oct. 31, 2012, it was assigned Act No. 19-512 and transmitted to Congress for its review. D.C. Law 19-210 became effective on Mar. 5, 2013.

Editor's notes. — Application of Law 19-210: Section 7 of D.C. Law 19-210 provided that the act shall apply as of January 1, 2012.

§ 47-2855.02. Registration required.

(a) A person who carries on, conducts, or transacts business in the District of Columbia under any trade name shall register that trade name with the Department as follows:

(1) A sole proprietorship or general partnership shall register by setting forth the true and real name or names of each person comprising the sole proprietorship or general partnership, the post office address or addresses of each person, and the name of the general partnership, if applicable.

(2) A foreign or domestic limited partnership shall register by setting forth the limited partnership name as filed with the Mayor.

(3) A foreign or domestic limited liability company shall register by setting forth the limited liability company name as filed with the Mayor.

(4) A foreign or domestic for-profit or nonprofit corporation shall register by setting forth the corporate name as filed with the Mayor.

(5) A domestic or foreign statutory trust shall register by setting forth the statutory trust name as filed by the Mayor.

(6) A domestic or foreign limited cooperative association shall register by setting forth the association name as filed by the Mayor.

(7) A domestic or foreign general cooperative association shall register by setting forth the association name as filed by the Mayor.

(8) A domestic or foreign limited liability partnership shall register by setting forth the partnership name as filed by the Mayor.

(b) The trade name application shall contain the following information:

(1) The name of the person applying for the trade name;

(2) The name of proposed trade name;

(3) Name and address of the governor of the entity; and

(4) The name and address of the registered agent if person is located outside the District of Columbia.

(c) The trade name application shall be executed by:

(1) The sole proprietor of a sole proprietorship; or

(2) The governor of the entity or authorized person on behalf of the governor.

(d) The trade name shall be distinguishable on the records of the Mayor from any:

(1) Name of domestic or foreign filing entity as defined by Title 29.

(2) Name that is reserved under § 29-103.03;

(3) Name that is registered under § 29-103.04;

(4) Another trade name registered under this chapter; or

(5) The name of an agency or instrumentality of the United States or District of Columbia or another state or a subdivision thereof.

(Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142; Mar. 5, 2013, D.C. Law 19-210, § 4(c), 59 DCR 13171.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-210 rewrote the section.

Legislative history of Law 19-210. — See note to § 47-2855.01.

Editor's notes. — Application of Law 19-210: Section 7 of D.C. Law 19-210 provided that the act shall apply as of January 1, 2012.

§ 47-2855.03. Changes in registration; filing amendment.

(a) An executed amendment to a registration shall be filed with the Department when a change occurs in any of the following:

(1) The true and real name of a person conducting a business with a trade name registered under this subchapter;

(2) The mailing address set forth on the trade name application or on a subsequently filed amendment; or

(3) The registered agent's information set forth on the application.

(b) A notice of cancellation shall be filed with the Department when use of a trade name is discontinued.

(c) A notice of cancellation, together with a new registration, shall be filed before conducting or transacting any business when:

(1) An addition, deletion, or any change of person or persons conducting business under the registered trade name occurs; or

(2) There is a change in the wording or spelling of the trade name.

(d) No person carrying on, conducting, or transacting business under any trade name shall be entitled to maintain any suit in any of the courts of the District of Columbia until the person has properly completed the registration as provided for in this section.

(e) Failure to complete this registration shall not impair the validity of any contract or act of such person or persons and shall not prevent such person or persons from defending any suit in any court of the District.

(Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142; Mar. 5, 2013, D.C. Law 19-210, § 4(d), 59 DCR 13171.)

Section references. — This section is referenced in § 47-2855.01.

Effect of amendments. — The 2013 amendment by D.C. Law 19-210 substituted "trade name application" for "registration" in (a)(2); added (a)(3); and made related changes.

Legislative history of Law 19-210. — See note to § 47-2855.01.

Editor's notes. — Application of Law 19-210: Section 7 of D.C. Law 19-210 provided that the act shall apply as of January 1, 2012.

§ 47-2855.05. Collection and deposit of fees.

All fees collected by the Department under this subchapter shall be deposited with the D.C. treasurer and credited to the Corporate Recordation Fund ("Fund") as defined in § 29-102.13.

(Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142; Mar. 5, 2013, D.C. Law 19-210, § 4(e), 59 DCR 13171.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-210 substituted "Corporate Recordation Fund ("Fund") as defined in § 29-102.13" for "master business license fund as defined in § 47-2851.13."

Legislative history of Law 19-210. — See note to § 47-2855.01.

Editor's notes. — Application of Law 19-210: Section 7 of D.C. Law 19-210 provided that the act shall apply as of January 1, 2012.

Subchapter II. Clean Hands Before Receiving a License or Permit.

§ 47-2862. Prohibition against issuance of license or permit.

(a) Notwithstanding any other provision of law, the District government shall not issue or reissue a license or permit to any applicant for a license or permit if the applicant:

(1) Owes the District more than $100 in outstanding fines, penalties, or interest assessed pursuant to the following acts or any regulations promulgated under the authority of the following acts, the:

(A) Litter Control Administrative Act of 1985, effective March 25, 1986 (D.C. Law 6-100; D.C. Official Code § 8-801 et seq.);

(B) Illegal Dumping Enforcement Act of 1994, effective May 20, 1994 (D.C. Law 10-117; D.C. Official Code § 8-901 et seq.);

(C) District of Columbia Traffic Adjudication Act of 1978, effective September 12, 1978 (D.C. Law 2-104: D.C. Official Code § 50-2301.01 et seq.);

(D) Department of Consumer and Regulatory Affairs Civil Infractions Act of 1985, effective October 5, 1985 (D.C. Law 6-42; D.C. Official Code § 2-1801.01 et seq.);

(E) District of Columbia Taxicab Commission Establishment Act of 1985, effective March 25, 1986 (D.C. Law 6-97; D.C. Official Code § 50-301 et seq.); or

(F) The Compulsory/No-Fault Motor Vehicle Insurance Act of 1982, effective September 18, 1982 (D.C. Law 4-155; D.C. Official Code § 31-2401 et seq.);

(2) Owes the District more than $100 in past due taxes;

(3) Owes fines assessed to car dealers pursuant to § 50-1501.02(i);

(4) Owes parking fines or penalties assessed by another jurisdiction; provided, that a reciprocity agreement is in effect between the jurisdiction and the District;

(5) Owes past due District of Columbia Water and Sewer Authority service charges or fees;

(6) Owes a vehicle conveyance fee, as that term is defined in § 50-2302.01(i);

(7) Owes the District more than $100 in outstanding fines, penalties, or interest; or

(8) Has failed to file required District tax returns.

(b) For purposes of this section, if: (A) the amount of outstanding debt over $100 is subject to dispute, (B) the applicant has properly and timely appealed the infraction, assessment, tax, or basis for the alleged debt, and (C) the appeal

is pending, then the outstanding debt shall not be cause for the District government to deny the issuance or reissuance of any license or permit pursuant to subsection (a) of this section. Nothing in this section shall be construed as allowing the nonpayment of any tax, fee, fine, penalty, or any other debt owed to the District government for which payment is required by other law.

(c) A license or permit shall not be denied pursuant to subsection (a) of this section if the applicant has agreed to a payment schedule to eliminate the outstanding debt, the payment schedule has been agreed to by the District government, the applicant is complying with the payment schedule, and the payment schedule is otherwise permitted by law.

(d) This section shall not apply to an applicant for a block party permit pursuant to [Chapter 6A of Title 9, § 9-631 et seq.].

(May 11, 1996, D.C. Law 11-118, § 3, 43 DCR 1191; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 24, 1998, D.C. Law 12-81, § 59(j), 45 DCR 745; Oct. 21, 2000, D.C. Law 13-183, § 2(c), 47 DCR 7062; Apr. 27, 2001, D.C. Law 13-289, § 601, 48 DCR 2057; Apr. 8, 2005, D.C. Law 15-307, § 201, 52 DCR 1700; Mar. 2, 2007, D.C. Law 16-191, §§ 81, 94, 53 DCR 6794; Mar. 2, 2007, D.C. Law 16-192, §§ 1011(c), 1013, 53 DCR 6899; Mar. 14, 2007, D.C. Law 16-279, § 209(b), 54 DCR 1086; Mar. 20, 2009, D.C. Law 17-303, § 2, 55 DCR 12803; Mar. 25, 2009, D.C. Law 17-353, § 164(a)(1), 56 DCR 1117; Sept. 20, 2012, D.C. Law 19-168, § 1054(b)(1), 59 DCR 8025; Oct. 23, 2012, D.C. Law 19-190, § 6, 59 DCR 10163; Dec. 24, 2013, D.C. Law 20-61, § 7192, 60 DCR 12472.)

Section references. — This section is referenced in § 25-301, § 47-2863, § 47-2865, § 47-2866, and § 50-1501.02.

Effect of amendments.

The 2012 amendment by D.C. Law 19-168 added (a)(7) and made related changes.

The 2012 amendment by D.C. Law 19-190 added (d).

The 2013 amendment by D.C. Law 20-61 added (a)(8) and made related changes.

Emergency legislation.

For temporary (90 day) amendment of section, see § 1054(b)(1) of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 1054(b)(1) of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

For temporary (90 days) amendment of this section, see § 7192 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7192 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-168. — Law 19-168, the "Fiscal Year 2013 Budget Support Act of 2012," was introduced in Council and assigned Bill No. 19-743. The Bill was adopted on first and second readings on May 15, 2012, and June 5, 2012, respectively. Signed by the Mayor on June 22, 2012, it was assigned Act No. 19-385 and transmitted to Congress for its review. D.C. Law 19-168 became effective on September 20, 2012.

Legislative history of Law 19-190. — Law 19-190, the "Block Party Act of 2012," was introduced in Council and assigned Bill No. 19-527. The Bill was adopted on first and second readings on June 26, 2012, and July 10, 2012, respectively. Signed by the Mayor on August 9, 2012, it was assigned Act No. 19-445 and transmitted to Congress for its review. D.C. Law 19-190 became effective on Oct. 23, 2012.

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

Short title. — Section 7191 of D.C. Law 20-61 provided that Subtitle S of Title VII of the act may be cited as the "Clean Hands Act of 2013".

§ 47-2866. Interagency computer system and enforcement.

(a)(1) Consistent with the Delinquent Debt Recovery Act of 2012, effective September 20, 2012 (subtitle E of title I of D.C. Law 19-168; 59 DCR 8025), the Chief Financial Officer shall implement an interagency computer system to enable government agencies, including the Department of Consumer and Regulatory Affairs, the Office of Tax and Revenue, and the Department of Public Works, to maintain and access up-to-date records of outstanding fines, fees, penalties, interest, taxes, or other charges that may be owed by applicants for licenses or permits from the District government.

(2) At least 30 days prior to the implementation of the interagency computer system, the Chief Financial Officer shall notify the Council of the date of implementation.

(b) Upon the implementation of the interagency computer system as required by subsection (a) of this section:

(1) All agencies responsible for issuing licenses or permits shall utilize the interagency computer system containing records of outstanding fines, fees, penalties, interest, taxes, or other charges owing to the District government to determine whether the application for a license or permit should be denied pursuant to § 47-2862(a);

(2) Self-certification authority shall no longer be authorized; and

(3) Section 47-2863 shall expire.

(c) For purposes of administering and enforcing any tax law in the District of Columbia, the Mayor may require any owner, occupant, or transferor of real property and any taxpayer to provide a social security number or other tax identification number on any return or in a form and manner as the Mayor prescribes. Any use or disclosure of these numbers shall be for tax administration and enforcement purposes only.

(d) The Chief Financial Officer may promulgate such rules as may be necessary and appropriate to carry out provisions of this subchapter.

(May 11, 1996, D.C. Law 11-118, § 7, 43 DCR 1191; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 2, 2007, D.C. Law 16-192, § 1011(e), 53 DCR 6899; Sept. 20, 2012, D.C. Law 19-168, § 1054(b)(2), 59 DCR 8025.)

Section references. — This section is referenced in § 47-2863.

Effect of amendments.

The 2012 amendment by D.C. Law 19-168 substituted "Consistent with the Delinquent Debt Recovery Act of 2012, passed on 2nd reading on June 5, 2012 (Enrolled version of Bill 19-743), the Chief Financial Officer shall implement" for "On or before June 1, 2007, the Mayor shall implement" in (a)(1); and substituted "the Chief Financial Officer" for "the Mayor" in (a)(2).

Emergency legislation.

For temporary (90 day) amendment of section, see § 1054(b)(2) of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 1054(b)(2) of Fiscal Year 2013 Budget Support Congressional Review Emergency

Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative history of Law 19-168. — See note to § 47-2862.

Subchapter III. Permit and License Application Forms.

§ 47-2881. Placement of Inspector General hotline in permit and license application forms.

(a) *In general.* — Each District of Columbia permit or license application form printed after the expiration of the 30-day period which begins on the date of the enactment of this Act shall include the telephone number established by the Inspector General of the District of Columbia for reporting instances of waste, fraud, and abuse, together with a brief description of the uses and purposes of such number.

(b) *Quarterly reports on use of number.* — Not later than 10 days after the end of such calendar quarter of each fiscal year (beginning with fiscal year 1998), the Inspector General of the District of Columbia shall submit a report to Congress on the number and nature of the calls received through the telephone number described in subsection (a) of this section during the quarter and on the waste, fraud, and abuse detected as a result of such calls.

(Nov. 19, 1997, 111 Stat. 2185, Pub. L. 105-100, § 155; Apr. 20, 1999, D.C. Law 12-264, § 52(u), 46 DCR 2118; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

Subchapter IV. Other Licenses.

PART A.

HOME IMPROVEMENT BUSINESSES.

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§ 47-2883.01. Bonding of persons engaged in home improvement business; definitions.

The Council of the District of Columbia is authorized, in connection with the licensing of persons engaged in the home improvement business, whether as principal, agent, salesman, employee, or otherwise, to require the furnishing of bond as a condition to the issuance of such license. For the purposes of this part, the term "home improvement business" means the repair, remodeling, alteration, conversion, or modernization of, or addition to, residential property, all as may be more particularly defined in regulations promulgated by the

Council. Such bonding may be required notwithstanding the fact that a person may also be subject to the bonding requirements of any other law.

(Sept. 6, 1960, 74 Stat. 815, Pub. L. 86-715, § 1; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2883.02. Bond requirements.

(a) The Council of the District of Columbia may, from time to time, and in its discretion, establish classes and subclasses of persons licensed to engage in the home improvement business and specify the amount and conditions of the bond or other security acceptable to the Council to be deposited by each of the members of any such class or subclass. In connection with the licensing of persons to engage in the home improvement business, and the bonding of the members of any such class or subclass of such persons, the Council, in its discretion, may by regulation require applicants for licenses or licensees:

(1) To furnish and keep in force a bond or bonds running to the District, or other security acceptable to the Council, to protect members of the public against financial loss by reason of the failure of the licensee or of any officer, agent, employee, salesman, or other person acting on behalf of said licensee, to observe any law or regulation in force in the District of Columbia applicable to the licensee's conduct of the licensed business;

(2) To procure and keep in force public liability insurance or property damage insurance, or both; and

(3) To appoint the Mayor as their true and lawful attorney upon whom all judicial and other process or legal notice directed to such person may be served.

(b) The bonds authorized by this section shall be corporate surety bonds in amounts to be fixed by the Council, but no bond shall exceed $25,000, and such bond shall be conditioned upon the observance by the licensee and any officer, agent, employee, salesman, or other person acting on behalf of said licensee, of all laws and regulations in force in the District applicable to the licensee's conduct of the licensed business, for the benefit of any person who may suffer damages resulting from the violation of any such law or regulation by or on the part of such licensee or any officer, agent, employee, salesman, or other person acting on behalf of the licensee.

(c) Any person aggrieved by the violation of any law or regulation applicable to the licensee's conduct of the licensed activity shall have, in addition to his right of action against such licensee, a right to bring suit against the surety on a bond authorized by this section, either alone or jointly with the principal thereon, and to recover in an amount not exceeding the penalty of the bond any damages sustained by reason of any act, transaction, or conduct of the licensee, or of any officer, agent, employee, salesman, or other person acting on behalf of said licensee, which is in violation of law or regulation in force in the District relating to the licensed activity. The provisions of the second, third, and fifth paragraphs of subsection (b) of § 1-301.01 shall be applicable to each bond authorized by this section as if it were the bond authorized by the first

paragraph of such subsection (b) of § 1-301.01; provided, that nothing in this subsection shall be construed to impose upon the surety on any such bond a greater liability than the total amount thereof or the amount remaining unextinguished after any prior recovery or recoveries.

(Sept. 6, 1960, 74 Stat. 815, Pub. L. 86-715, § 2; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2883.03. Payment as defense to assertion of lien.

In any case in which a property owner or occupant has entered into a contract with a person offering to perform or to arrange for the performance of home improvement work, and such property owner or occupant makes payment for such work to the person offering to perform or arrange for the performance of the same, proof of such payment shall constitute a defense against, and render void, any lien sought to be asserted under the authority of subchapter I of Chapter 3 of Title 40, and § 40-303.01.

(Sept. 6, 1960, 74 Stat. 816, Pub. L. 86-715, § 3; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2883.04. Penalty.

Any person who shall violate any provision of this part or of any regulation promulgated by the Mayor under the authority of this part shall be guilty of a misdemeanor and shall be punished by a fine not more than the amount set forth in [§ 22-3571.01] or by imprisonment for not more than 90 days, or both. Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this part, or any rules or regulations issued under the authority of this part, pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this part shall be pursuant to Chapter 18 of Title 2.

(Sept. 6, 1960, 74 Stat. 816, Pub. L. 86-715, § 4; Oct. 5, 1985, D.C. Law 6-42, § 433(a), 32 DCR 4450; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190; June 11, 2013, D.C. Law 19-317, § 286(u), 60 DCR 2064.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not exceeding $300".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(u) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-171. — See note to § 47-2881.

Legislative history of Law 19-317. — See note to § 47-2808.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2883.05. Prosecutions to be conducted by Attorney General for the District of Columbia.

Prosecutions for violations of this part, or of the regulations made pursuant thereto, shall be conducted in the name of the District by the Attorney General for the District of Columbia or any of his assistants. As used in this part, the term "Attorney General for the District of Columbia" means the attorney for the District, by whatever title such attorney may be known, designated by the Mayor to perform the functions prescribed for the Attorney General for the District of Columbia in this part. Adjudication of civil infractions shall be pursuant to Chapter 18 of Title 2.

(Sept. 6, 1960, 74 Stat. 816, Pub. L. 86-715, § 5; Oct. 5, 1985, D.C. Law 6-42, § 433(b), 32 DCR 4450; Apr. 13, 2005, D.C. Law 15-354, § 74, 52 DCR 2638; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2883.06. Authority and power of Mayor deemed supplementary.

The authority and power vested in the Mayor by any provision of this part shall be deemed to be additional and supplementary to authority and power now vested in him, and not as a limitation.

(Sept. 6, 1960, 74 Stat. 816, Pub. L. 86-715, § 6; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2883.07. Severability.

If any provision of this part or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or the application of this part which can be effected without the invalid provision or application, and to this end the provisions of this part are severable.

(Sept. 6, 1960, 74 Stat. 816, Pub. L. 86-715, § 7; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

PART B.

PAWNBROKERS.

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§ 47-2884.01. Definitions.

As used in this part:

(1) The term "person" means an individual, firm, voluntary association, joint-stock company, incorporated society, or corporation.

(2) The term "District" means the District of Columbia.

(3) The term "Mayor" means the Mayor of the District or the agent or agents designated by him to perform any function vested in the Mayor by this part; provided, that for the purposes of subsection (e) of § 47-2884.07 no such agent shall, by way of appeal, review his own action, decision, or ruling.

(4) The term "pawnbroker" means any person who shall in any manner lend or advance money or other things for profit on pledge and possession of personal property or other valuable thing, other than securities or written or printed evidences of indebtedness or who deals in the purchasing of personal property or other valuable thing on condition of selling the same back again at a stipulated price, and shall include all pawnbrokers referred to in §§ 5-117.01, 5-117.02, and 5-117.03.

(Aug. 6, 1956, 70 Stat. 1036, ch. 970, § 1; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.02. License required; display of sign or emblem.

(a) No person shall engage in business as a pawnbroker except as authorized in this part and without first obtaining a license from the Mayor as hereinafter provided.

(b) No person, other than a licensee under this part, shall display any sign or other device in or about any business premises, or in any advertising matter, which in any manner resembles the emblem or sign commonly used by pawnbrokers nor display any sign which is calculated to deceive, nor use the word 'pawnbroker' in or about any business premises or in any advertising matter, nor shall any such person hold himself out to the public to be a pawnbroker either by advertising, soliciting, signs, or otherwise.

(Aug. 6, 1956, 70 Stat. 1036, ch. 970, § 2; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.03. Appointment of Mayor as attorney; application for license; cash capital; application fee; endorsement to master business license.

(a) No license shall be issued to any person unless and until such person shall, in writing and in the form prescribed by the Mayor, appoint the Mayor as his true and lawful attorney upon whom all judicial and other process or legal notice directed to such person may be served. A copy of any such process or notice so served upon the Mayor shall be forthwith sent by registered mail by the plaintiff or his attorney to the defendant at his residence or his place of business.

(b) Each application for a license under this part shall be in writing, under oath or affirmation, to the Mayor in such form as he may prescribe. Such application shall contain:

(1) In the case of an individual, his name and the address of his residence and place of business;

(2) In the case of a firm or voluntary association, the name and address of every member thereof and the address of the place where such business is to be conducted;

(3) In the case of a joint-stock company, incorporated society, or corporation, the names and addresses of the officers and directors thereof and the address of the place where such business is to be conducted; and

(4) Such additional information as the Council of the District of Columbia may prescribe.

(c) Each applicant shall prove to the satisfaction of the Mayor that he has available, for use in the business of making loans authorized by this part at the location specified in his application, cash capital of at least $20,000.

(d) Upon the filing of any such application the applicant shall pay to the Mayor the sum of $50 as a fee for investigating the application, which sum shall be retained by the District whether such application is approved or disapproved.

(e) Any license issued pursuant to this part shall be issued as an Inspected Sales and Services endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter.

(f) No license shall be issued to any person unless:

(1) At least 30 days before the issuance of a license, all affected Advisory Neighborhood Commissions have been provided notice that a pawnbroker license application has been submitted to the Mayor; provided, that this paragraph shall not apply to applications for a renewal of a pawnbroker license; and

(2) The opinions of all affected Advisory Neighborhood Commissions have been accorded great weight during deliberations to approve or deny the license application.

(Aug. 6, 1956, 70 Stat. 1036, ch. 970, § 3; Apr. 20, 1999, D.C. Law 12-261,§ 2003(c), 46 DCR 3142; Oct. 28, 2003, D.C. Law 15-38, § 3(hh)(4)(Y), 50 DCR 6913; Mar. 12, 2011, D.C. Law 18-315, § 4(a), 57 DCR 12412; Sept. 26,

2012, D.C. Law 19-171, § 302, 59 DCR 6190; Dec. 24, 2013, D.C. Law 20-61, § 7158(a), 60 DCR 12472.)

Section references. — This section is referenced in § 47-2884.05.

Effect of amendments.

D.C. Law 19-171 enacted this subchapter into law.

The 2013 amendment by D.C. Law 20-61 substituted "30 days before" for "30 days prior to" in (f)(1); and substituted "opinions" for "opinion" in (f)(2).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 7158(a) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7158(a) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-171. — See note to § 47-2881.

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2884.04. Bond.

(a) Each applicant shall file with his application a bond running to the District in the sum of $5,000 with 2 or more sufficient sureties, whose liability as such securities shall not exceed the said sum in the aggregate; except that the execution of any such bond by a fidelity or surety company authorized by the laws of the United States to transact business in the District shall be equivalent to the execution thereof by 2 sureties, but such company, if excepted to, shall justify in the manner required by law of fidelity and surety companies. Such bond shall be approved by the Mayor and conditioned upon the compliance by the applicant with all the provisions of this part and all rules and regulations lawfully made pursuant thereto. Any person injured by the noncompliance with any such provision, rule, or regulation by any licensee under this part may maintain a suit in his own name in any court of competent jurisdiction and recover on the bond such damages as shall be adjudged by such court together with costs of such suit. Recovery upon any such bond shall not preclude recovery against such licensee for any liability in excess of the amount recovered upon the bond, and such recovery shall not be held to extinguish any remedy under other law.

(b) The bond or bonds which the licensee is required to file hereunder shall be renewed and refiled annually at the time of making payment of the annual license fee. If the Mayor shall find that any such bond has for any reason become insecure or exhausted, an additional bond in the sum of not more than $5,000 shall be filed by the licensee within 10 days after written demand therefor by the Mayor.

(Aug. 6, 1956, 70 Stat. 1037, ch. 970, § 4; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.05. License—Issuance; fee; contents; display; transferability; change of place or business.

(a) If the Mayor approves the bond filed by the applicant and the form of the application, and finds after investigation: (1) that the financial responsibility, experience, character, and general fitness of such applicant, and of the members thereof if the applicant is a firm or voluntary association, and of the officers and directors thereof if the applicant is a joint-stock company, incorporated society, or corporation are such as to command the confidence of the community and to warrant the belief that the business of the applicant will be operated honestly, fairly, and efficiently in accordance with the purposes of this part; (2) that permitting such applicant to engage in such business will promote the convenience and advantage of the community; and (3) that the applicant has available for use in such business at the location specified in the application cash capital of at least $20,000, the Mayor shall, upon payment by the applicant of a license fee of $800, issue to the applicant a license to make such loans in accordance with the provisions of this part at the location specified in such application; except that if any such license is issued after the 30th day of April of any year the fee for such license shall be $250. If the Mayor does not so find after investigation he shall notify the applicant thereof and return the bond filed with the application. Within 60 days from the date of filing the application for license, accompanied by the investigation fee and bond required by this part, the Mayor shall either issue or refuse to issue such license, but no applicant shall be denied a license until after a due hearing by the Mayor, at which the applicant shall have a reasonable opportunity to be heard and to produce evidence in support of his application. If the application be denied, the Mayor shall within 20 days thereafter prepare a written decision and findings with respect thereto containing a summary of the evidence and the reasons supporting the denial and forthwith serve upon the applicant a copy thereof.

(b) Each license issued under this part shall state fully the name of the licensee and the place at which the business is to be conducted under such license. Such license shall be kept conspicuously posted in such place of business. No such license shall be transferable or assignable. Not more than 1 place of business shall be maintained under the same license, but the Mayor may issue more than 1 license to the same licensee upon compliance for each such license with all the provisions of this part applicable to the original issuance of licenses. Whenever a licensee shall desire to change his place of business to another location within the District he shall file an application for a new license in accordance with the provisions of § 47-2884.03.

(c) No licensee shall transact such business or make any loan provided for by this part under any other name or at any other place of business than that named in the license.

(Aug. 6, 1956, 70 Stat. 1037, ch. 970, § 5; Sept. 14, 1976, D.C. Law 1-82, title I, § 101(a), 23 DCR 2461; Mar. 12, 2011, D.C. Law 18-315, § 4(b), 57 DCR

12412; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190; Dec. 24, 2013, D.C. Law 20-61, § 7158(b), 60 DCR 12472.)

Effect of amendments.

D.C. Law 19-171 enacted this subchapter into law.

The 2013 amendment by D.C. Law 20-61 purported to substitute "file an application for a new license in accordance with the provisions of § 47-2884.03" for "immediately give written notice thereof to the Mayor. Upon receipt of such notice the Mayor shall attach to the license a statement of the change of location and the date thereof, which shall be authority for the operation of such business under such license at the new location" in (b), a substitution that had already been made by D.C. Law 18-315.

Emergency legislation.

For temporary (90 days) amendment of this section, see § 7158(b) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7158(b) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-171. — See note to § 47-2881.

Legislative history of Law 20-61. — See note to § 47-2884.03.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2884.06. License—Revocation; suspension; renewal; renewal fee; procedure; surrender.

(a) Each license shall remain in full force and effect until the 1st day of November following the date of issuance unless sooner surrendered by the licensee or suspended or revoked as hereinafter provided. Application for license for the following year may be made by any licensee within 20 days prior to the 1st day of November. If the Mayor is satisfied that no fact or condition then exists which clearly would warrant the Mayor in refusing to issue a license on an original application the Mayor is authorized to issue license for the year commencing on the 1st day of November following the date of such application, upon payment of license fee of $550.

(b) The Mayor shall, upon 10 days notice to the licensee stating that he contemplates the revocation or suspension of his license, and, in general, the grounds therefor, revoke or suspend such license, after reasonable opportunity has been afforded to the licensee to be heard, if the Mayor finds: (1) that the licensee has failed to maintain in effect the bond or bonds required under this part; or (2) that the licensee has either, knowingly or without the exercise of due care to prevent the same, violated any provision of this part or has failed to comply with any rule or regulation lawfully made pursuant thereto; or (3) that any fact or condition then exists which clearly would warrant the Mayor in refusing to issue a license on an original application. If the license be revoked or suspended the Mayor shall, within 20 days thereafter, prepare a written decision and findings with respect thereto containing a summary of the evidence and the reasons supporting the revocation or suspension and forthwith serve upon the licensee a copy thereof.

(c) The Mayor may revoke or suspend only the particular license with respect to which there are grounds for revocation or suspension, but if the Mayor finds that such grounds for revocation or suspension apply or extend to

more than 1 license issued to any person under this part, he shall revoke or suspend all the licenses affected thereby.

(d) The licensee may at any time surrender any license issued to him under this part upon filing written notice to that effect with the Mayor.

(e) No revocation, suspension, or surrender of any such license shall impair or affect the obligation of any preexisting lawful contract between the licensee and any borrower, or any bond given by such licensee.

(Aug. 6, 1956, 70 Stat. 1038, ch. 970, § 6; Sept. 14, 1976, D.C. Law 1-82, title I, § 101(b), 23 DCR 2461; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.07. License—Enforcement of part; annual report; records of licensee; appeal of action, decision, or ruling of Mayor.

(a) The provisions of this part shall be enforced by the Mayor, and the Council of the District of Columbia is authorized to make such rules and regulations in addition hereto and not inconsistent herewith, as may be necessary for the enforcement of this part. The Mayor shall make such examination and investigations of the affairs, business, office, and records of every licensee, and such further examinations or investigations as he shall deem necessary for the purpose of discovering violations of this part or of securing information necessary for its proper enforcement. For the purpose of making such examinations or investigations, the Mayor and his duly designated representatives shall have authority to require by subpoena the production of books, papers, and records and the attendance, and examination under oath, of all persons whomsoever whose testimony they may require relative to the loans or business of any such licensee, and shall have free access to the accounts, papers, records, files, safes, vaults, offices, and places of business used in connection with any business conducted under any license issued in accordance with this part. In the event of contumacy or refusal to obey any such subpoena or requirement under this section, the Mayor may make application to the Superior Court of the District of Columbia for an order requiring obedience thereto. Thereupon the Court, with or without notice and hearing, as it in its discretion may decide, may make such order as is proper and may punish as a contempt any failure to comply with such order.

(b) Each licensee shall annually, on or before the 15th day of March, file with the Mayor a report giving such information as the Mayor may require, relevant to the business and operations during the preceding calendar year of each licensed place of business conducted by such licensee in the District. Such report shall be made under oath and in the form prescribed by the Mayor. The Mayor shall make and publish annually an analysis and recapitulation of such reports.

(c) Each licensee shall keep and use in his business and shall preserve, for at least 3 years after making the final entry on any loan recorded therein, such

books, accounts, records, or card systems as will enable the Mayor to determine whether such licensee is complying with the provisions of this part and with the rules and regulations made pursuant thereto.

(d) The Mayor is authorized to appoint such assistants, clerks, or other employees as may be required for the purpose of carrying out the provisions of this part.

(e) Any person aggrieved by any action, decision, or ruling of the Mayor under this part may, within 20 days thereafter, or within 20 days after the service upon such person of any written decision and findings required by this part, appeal to the Mayor for a review thereof. Upon any such review, the Mayor may affirm, set aside, or modify such action, decision, or ruling. In any such case the Mayor shall, within 10 days thereafter, prepare a written decision and findings with respect thereto, containing a summary of the evidence and the reasons supporting the affirmance, setting aside, or modification, and forthwith serve upon the aggrieved person a copy thereof.

(Aug. 6, 1956, 70 Stat. 1039, ch. 970, § 7; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a), 164(m); Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Section references. — This section is referenced in § 47-2884.01.

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.08. Advertising; statement of rates.

(a) No licensee or other person, firm, voluntary association, joint-stock company, incorporated society, or corporation shall advertise, print, display, publish, distribute, or broadcast, or cause or permit to be advertised, printed, displayed, published, distributed, or broadcast, in any manner whatsoever, any statement or representation with regard to the rates, terms, or conditions for the lending of money, credit, goods, or things in action in the amount or of the value of $1,000 or less, which is false, misleading, or deceptive, or, in the case of a licensee, which refers to the supervision of such business by the District of Columbia, or any department or official thereof. The Mayor may order any licensee to desist from any conduct which he shall find to be a violation of the foregoing provisions.

(b) The Mayor may require that rates of charge, if stated by a licensee, be stated fully and clearly in such manner as he may deem necessary to prevent misunderstanding thereof by prospective borrowers.

(Aug. 6, 1956, 70 Stat. 1040, ch. 970, § 8; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.09. Maximum rate of interest permitted; repayment of loan.

(a) Beginning January 1, 2011, the maximum rate of interest which a pawnbroker may contract for, and receive, including fees, shall not exceed 5% per month, or fraction of the month, for the first 6 months of a loan, and 3% per month, or fraction of the month, thereafter; provided, that a pawnbroker may contract for, and receive, a minimum charge of $2 per month, or fraction of the month, in lieu of interest.

(b) The borrower may pay all or any part of any loan made pursuant to this part at any time before the date of maturity thereof, but any such payment may first be applied by the licensee to all interest unpaid up to the date of such payment.

(c) Once during each calendar year, a borrower shall have the right to rescind any pawn loan by the end of the same business day of the transaction. A $2 fee may be assessed by the licensee to offset the administrative cost of the rescission.

(d) The Mayor shall investigate from time to time, but no more frequently than once every 3 years, the economic conditions and other factors relating to and affecting the business of making pawnbroker loans under this part and shall ascertain and report to the Council all pertinent facts necessary to determine what maximum rate of interest should be permitted.

(Aug. 6, 1956, 70 Stat. 1040, ch. 970, § 9; Mar. 12, 2011, D.C. Law 18-315,§ 4(c), 57 DCR 12412; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190; Dec. 24, 2013, D.C. Law 20-61, § 7158(c), 60 DCR 12472.)

Effect of amendments.

D.C. Law 19-171 enacted this subchapter into law.

The 2013 amendment by D.C. Law 20-61 purported to rewrite (a) and add (c) and (d); a substitution that had already been made by D.C. Law 18-315.

Emergency legislation.

For temporary (90 days) amendment of this section, see § 7158(c) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7158(c) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-171. — See note to § 47-2881.

Legislative history of Law 20-61. — See note to § 47-2884.03.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2884.10. Excessive consideration prohibited; instruments for loans made in violation of part invalid; loans made outside of District.

(a) No person, except as authorized by this part, shall directly or indirectly, by any device, subterfuge, or pretense, whatsoever, ask, demand, charge, contract for, or receive, or participate, as agent, broker, procurer, intermediary, or volunteer, or in any other capacity, in asking, demanding, charging, contracting for, or receiving any interest, discount, fee, charge, or other

consideration which in the aggregate is greater than the interest which is permitted by §§ 28-3301 to 28-3303, upon any loan or application for loan in the amount or of the value of $1,000, or less, whether or not such loan is made.

(b) No person engaged in the business regulated by this part shall pay, directly or indirectly, to any person, any money, service, or thing of value for the doing of any of the acts prohibited in subsection (a) of this section; provided, that this subsection shall apply only to acts done or performed with reference to loan transactions or applications for loans in sums of $1,000 or less, or in inducing or seeking to induce any person to borrow in sums of $1,000 or less.

(c) No instrument evidencing a loan made within the District in violation of the provisions of this part shall be valid or enforceable in the District by the lender or by any other holder thereof who acquired the same with actual knowledge that said loan was made in violation of the provisions of this part or with knowledge of such facts that his action in taking such instrument amounted to bad faith.

(d) Any loan made by any person not licensed under this part for which there has been charged, contracted for, or received a greater rate of interest, discount, or consideration than the interest which is permitted by §§ 28-3301 to 28-3303, and any loan made by a licensee under this part for which there has been charged, contracted for, or received a greater rate of interest, discount, or consideration than licensees are permitted to charge, contract for, or receive under this part is hereby declared to be against the public policy of the District. No such loan made outside the District shall be enforced in the District and every person in anywise participating therein in the District shall be subject to the provisions of this part, except that the provisions of this subsection shall not apply to a loan legally made in any state under and in accordance with the provisions of a duly enacted pawnbroker law.

(Aug. 6, 1956, 70 Stat. 1041, ch. 970, § 10; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.11. Book containing loan transactions required; inspection of books; police to be admitted to premises; daily transcript.

(a) Every pawnbroker shall keep a book in which shall be fairly written, at the time of each loan, an accurate account and description of the goods, article, or thing pawned or pledged, the amount of money loaned thereon, the time of pledging the same, the rate of interest to be paid on such loan, and the name and residence of the person pawning or pledging the said goods, article, or thing, together with a particular description of such person, including complexion, color of eyes and hair, and his or her height and general appearances.

(b) The said book shall at all reasonable times be open to the inspection of the Mayor. It shall be the duty of every pawnbroker, and of every person in his

employ, to admit to his premises during business hours any member of the Metropolitan Police force of the District of Columbia as aforesaid to examine any pledge or pawnbook or other record on the premises, as well as the articles pledged, purchased, or received, and to search for and take possession of any article known by him to be missing or known or believed by him to have been stolen, without the formality of the writ of search warrant or any other process, which search or seizure is hereby authorized.

(c) Except as to any judicial or other official of the District, having a right thereto in his official capacity, it shall be unlawful for any officer or employee of the District to divulge or make known in any manner the contents of such book.

(d) Every pawnbroker shall, every day, except Sunday, before the hour of 11:00 a.m., deliver to the Chief of Police, or his representative, on forms or via electronic means in a format prescribed by the Mayor, a legible and correct transcript from the book or books provided for in subsection (a) of this section, showing an accurate and complete description of every article or thing received by him, in pawn or pledge, and giving all numbers, marks, monograms, trademarks, manufacturers' names, and other marks of identification appearing on the same, on the business day next preceding, together with the numbers of the pawn ticket issued therefor, the amount of the loan thereon, and the name, residence, and physical description of the person pawning or pledging the said goods, article or thing.

(Aug. 6, 1956, 70 Stat. 1041, ch. 970, § 11; Mar. 12, 2011, D.C. Law 18-315, § 4(d), 57 DCR 12412; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190; Dec. 24, 2013, D.C. Law 20-61, § 7158(d), 60 DCR 12472.)

Section references. — This section is referenced in § 47-2884.12.

Effect of amendments.

D.C. Law 19-171 enacted this subchapter into law.

The 2013 amendment by D.C. Law 20-61 purported to substitute "on forms or via electronic means in a format prescribed by the Mayor" for "on forms to be prescribed by the Mayor of the District of Columbia" in (d), a substitution that had already been made by D.C. Law 18-315.

Emergency legislation. — For temporary (90 days) amendment of this section, see § 7158(d) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7158(d) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-171. — See note to § 47-2881.

Legislative history of Law 20-61. — See note to § 47-2884.03.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2884.12. Borrower to receive memorandum of loan transaction.

Every pawnbroker shall, at the time of each loan, deliver to the person pawning or pledging any goods, article, or thing a memorandum or note, signed by him, containing the substance of the entry required to be made in his or her book by § 47-2884.11, excepting as to the description of the person and no

charge shall be made or received by any pawnbroker for any such entry, memorandum, or note.

(Aug. 6, 1956, 70 Stat. 1042, ch. 970, § 12; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.13. Sale of pawn or pledge—Required time of possession.

No pawnbroker shall sell a pawn or a pledge until the pawn or the pledge has remained 6 months in the pawnbroker's possession, unless by consent in writing by the pawner.

(Aug. 6, 1956, 70 Stat. 1042, ch. 970, § 13; Mar. 13, 1985, D.C. Law 5-137,§ 2(a), 31 DCR 5743; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.14. Sale of pawn or pledge—Notice.

At least 30 days before selling a pawn or a pledge, the pawnbroker shall send notice of the sale to the pawner by certified mail. Certificates of mailing of the notice shall be part of the pawnbroker business records required by this part to be kept.

(Aug. 6, 1956, 70 Stat. 1042, ch. 970, § 14; Mar. 13, 1985, D.C. Law 5-137,§ 2(b), 31 DCR 5743; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.15. Sale of pawn or pledge—Disposition of surplus moneys.

The surplus money from the sale, after deducting the amount of the loan, the interest then due on the loan, and the expenses of the notice and sale, shall be paid over by the pawnbroker to the person who would have been entitled to redeem the pledge had the sale not taken place.

(Aug. 6, 1956, 70 Stat. 1042, ch. 970, § 15; Mar. 13, 1985, D.C. Law 5-137,§ 2(c), 31 DCR 5743; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.16. Penalties for violation of part; loan declared void; pledge returned.

(a) Any individual or any member, officer, director, agent, or employee of any firm, voluntary association, joint-stock company, incorporated society, or corporation who shall violate or participate in the violation of any of the provisions of this part shall be punished by a fine of not more than the amount set forth in [§ 22-3571.01] or by imprisonment for not more than 90 days.

(b) Any contract of loan in the making or collection of which any act shall have been done which constitutes a violation of any of the provisions of this part shall be void and the lender shall have no right to collect or receive any principal, interest, or charges whatsoever on account thereof. Any person pledging any goods, article, or other thing as security for a loan which is void shall be entitled to the return of such goods, article, or thing without being required to pay any principal, interest, or other charge on account of such void loan.

(c) Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this part, or any rules or regulations issued under the authority of this part, pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this part shall be pursuant to Chapter 18 of Title 2.

(Aug. 6, 1956, 70 Stat. 1042, ch. 970, § 16; Oct. 5, 1985, D.C. Law 6-42, § 439, 32 DCR 4450; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190; June 11, 2013, D.C. Law 19-317, § 286(v), 60 DCR 2064.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

The 2013 amendment by D.C. Law 19-317 substituted "of not more than the amount set forth in [§ 22-3571.01]" for "of not more than $300" in (a).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(v) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-171. — See note to § 47-2881.

Legislative history of Law 19-317. — See note to § 47-2808.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2884.17. Rules and regulations.

The Mayor, pursuant to [Chapter 5 of Title 2, § 2-501 et seq.], may issue rules to implement the provisions of this part.

(Aug. 6, 1956, 70 Stat. 1043, ch. 970, § 17; Mar. 12, 2011, D.C. Law 18-315, § 4(e), 57 DCR 12412; Sept. 26, 2012, D.C. Law 19-171, §§ 122, 302, 59 DCR 6190; Dec. 24, 2013, D.C. Law 20-61, § 7158(e), 60 DCR 12472.)

Effect of amendments.

D.C. Law 19-171 enacted this subchapter into law; and substituted "this part" for "this act."

The 2013 amendment by D.C. Law 20-61 substituted "this part" for "this act".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 7158(e) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7158(e) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

Legislative history of Law 20-61. — See note to § 47-2884.03.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-2884.18. Exceptions to application of part.

Nothing in this part shall apply to any person, firm, joint-stock company, incorporated society, credit union, or corporation doing business in the District of Columbia under the supervision of the Federal Reserve System, or the Comptroller of the Currency, or the Federal Deposit Insurance Corporation, or the Federal Home Loan Bank Board, or the Federal Savings and Loan Insurance Corporation, or the Department of Health and Human Services or to loans made by them.

(Aug. 6, 1956, 70 Stat. 1043, ch. 970, § 18; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2884.19. Severability.

If any provision of this part or the application thereof to any person or circumstances is held invalid, the remainder of the part, and the application of such provision to other persons or circumstances shall not be affected thereby.

(Aug. 16, 1956, 70 Stat. 1043, ch. 970, § 20; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

PART C.

PHARMACY.

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§ 47-2885.01. Purposes; scope.

(a) The purposes of this part are:
(1) To license pharmacies and pharmacists;
(2) To register pharmacy interns;
(3) To regulate the practice of pharmacy; and

(4) To establish a Board of Pharmacy in the District of Columbia in order to protect the public health and welfare.

(b) This part shall not apply to:

(1) A duly licensed medical practitioner who personally dispenses or administers drugs or poisons as the practitioner deems proper in the treatment of the practitioner's patients;

(2) The administering of drugs by a registered or licensed nurse under the direction of a medical practitioner to the practitioner's patient or patients;

(3) Or otherwise interfere with the sale of over-the-counter drugs; or

(4) Any person who is a wholesaler or manufacturer, or any employee of such person, when engaged in the discharge of his or her official duties.

(c) Nothing in this part shall be construed as altering or affecting in any way laws of the District of Columbia or any federal act requiring a written prescription for controlled substances or other dangerous drugs.

(Sept. 16, 1980, D.C. Law 3-98, § 2, 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.02. Definitions.

For purposes of this part:

(1) The term "Board" means the District of Columbia Board of Pharmacy established by the District of Columbia Health Occupations Revision Act of 1985.

(2) The term "dispense" means to sell, distribute, leave with, give away, dispose of, prepare or deliver a drug.

(3) The term "drug" means:

(A) Any substance recognized as a drug, medicine, or medicinal chemical in the official United States Pharmacopoeia, official National Formulary, official Homeopathic Pharmacopoeia, or official Veterinary Medicine Compendium or other official drug compendium or any supplement to any of them;

(B) Any substance intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease in man or other animal;

(C) Any chemical substance (other than food) intended to affect the structure or any function of the body of man or other animal; and

(D) Any substance intended for use as a component of any items specified in subparagraph (A), (B), or (C) of this paragraph, but does not include medical devices or their components, parts, or accessories.

(4) The term "labeling" means the process of affixing a label to any drug container, but does not include the labeling by a manufacturer, packer, or distributor of an over-the-counter drug, packaged legend drug, or medical device.

(5) The term "Mayor" means the Mayor of the District of Columbia or the Mayor's designated agent.

(6) The term "medical device" means an instrument, apparatus, imple-

ment, machine, contrivance, implant, in vitro reagent, or other similar or related article, including any component, part, or accessory, which is:

(A) Recognized in the official National Formulary, the official United States Pharmacopoeia, or any supplement thereto;

(B) Intended for use in the diagnosis of disease or any other condition, or in the cure, mitigation, treatment, or prevention of disease in man or other animal; or

(C) Intended to affect the structure or any function of the body of man or other animal, and which does not achieve any of its principal intended purposes through chemical action within or on the body of man or other animal, and which does not depend upon being metabolized for the achievement of any of its principal intended purposes.

(7) The term "medicinal chemicals" means chemicals used in the treatment of illness or disease.

(8) The term "over-the-counter drug" means drugs which may be sold without a prescription and which are prepackaged for use by the consumer and labeled in accordance with the requirements of the laws and regulations of the District of Columbia and the federal government.

(9) The term "person" means any individual, partnership, association, corporation, company, joint stock association, or any organized group of persons whether incorporated or not, or any trustee, receiver, or assignee thereof.

(10) The term "pharmacist" means any person who is licensed in the District of Columbia to engage in the practice of pharmacy.

(11) Repealed.

(12) The term "pharmacy intern" means any person who is registered in the District of Columbia to engage in the practice of pharmacy under the direct supervision of a pharmacist.

(13) The term "practice of pharmacy" means the practice defined in § 3-1201.02(11).

(14) The term "practitioner" means a person licensed and permitted by such license (other than a pharmacist) to prescribe, to dispense, or to conduct research with respect to, or to administer, drugs within the course of such person's professional practice or research.

(15) Repealed.

(16) The term "proprietor of a pharmacy" means a person designated as proprietor in an application for a pharmacy license under § 47-2885.08. The proprietor may be an individual, a corporation, a partnership, or an unincorporated association, and shall at all times own a controlling interest in the pharmacy.

(17) The term "radiopharmaceuticals" means radioactive drugs and chemicals within the classification of legend drugs as defined under the Federal Food, Drug, and Cosmetic Act (21 U.S.C. § 301 et seq.) or regulations issued by the Mayor pursuant to this part.

(Sept. 16, 1980, D.C. Law 3-98, § 3, 27 DCR 3528; Mar. 25, 1986, D.C. Law 6-99, § 1102(a), 33 DCR 729; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Section references. — This section is referenced in § 48-701.

Effect of amendments. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.03. General prohibitions.

(a)-(c) Repealed.

(d) It shall be unlawful for any person to operate, maintain, open or establish a pharmacy within the District of Columbia without first having obtained a license or registration from the Mayor.

(e) Repealed.

(f) It shall be unlawful for any establishment or institution, or any part thereof, that does not provide services of the practice of pharmacy, as defined within this part, to use or have upon it, or displayed within it, or affixed to or used in connection with it, a sign bearing the word or words "pharmacy," "apothecary," "drugstore," "druggist," or any word or words of similar or like import which would tend to indicate that the practice of pharmacy is being conducted in the establishment or institution.

(Sept. 16, 1980, D.C. Law 3-98, § 4, 27 DCR 3528; Mar. 25, 1986, D.C. Law 6-99, § 1102(b), 33 DCR 729; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§§ 47-2885.04, 47-2885.05. Board of Pharmacy; licensing of pharmacists. [Repealed].

Editor's notes. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

§ 47-2885.06. Registration of pharmacy interns.

(a) To register as a pharmacy intern, a person shall establish to the satisfaction of the Board of Pharmacy that the applicant:

(1) Is currently registered in and attending a duly accredited college or school of pharmacy or is a graduate of such college or school of pharmacy; and

(2) Has provided such additional evidence as the Board has determined is necessary for the position of pharmacy intern; and

(3) Has complied with the other standards required for registration by the Non-Health Related Professions and Occupations Licensure Act of 1998.

(b) The Mayor may, by regulation, provide for the registration of pharmacy interns who obtain their practical experience outside of the District of Columbia.

(c) Registration as a pharmacy intern may be renewed for successive periods of 1 year if the Mayor is satisfied that the applicant is in good faith and with reasonable diligence working toward his or her pharmaceutical degree or, if he

or she has already received his or her degree, has been unable with reasonable diligence to accumulate the number of hours of service required by the Mayor.

(Sept. 16, 1980, D.C. Law 3-98, § 7, 27 DCR 3528; Apr. 20, 1999, D.C. Law 12-261, § 1244, 46 DCR 3142; Apr. 12, 2000, D.C. Law 13-91, § 157(c), 47 DCR 520; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.07. Denial, suspension, or revocation of pharmacist's license or pharmacy intern's registration. [Repealed].

Editor's notes. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

§ 47-2885.08. Licensing of pharmacies.

(a) The application for a pharmacy license shall be made on a form to be prescribed by the Mayor and shall be accompanied by the required fee. The license shall be valid for a period of time to be determined by the Mayor. No license fee shall be required for the operation of a pharmacy by the United States government or by the District of Columbia government.

(b) Application for renewal of a pharmacy license shall be made not later than 30 days before the expiration date of the license to avoid lapse. An additional fee for late filing not exceeding the amount of the renewal fee shall be established by the Mayor.

(c) Each pharmacy license issued shall apply only to the operation of the pharmacy at the location for which it is issued.

(d) A pharmacy license is not transferable.

(e) Whether or not the proprietor of a pharmacy is a pharmacist, the pharmacy license shall be issued in the name of the proprietor.

(f) When a pharmacy changes proprietorship, the license shall become void and shall be promptly surrendered to the Mayor, and a license shall be obtained by the new proprietor whether or not there is any change in the name of the pharmacy.

(g) Any license issued pursuant to this section shall be issued as a Public Health: Pharmacy and Pharmaceuticals endorsement to a basic business license under the basic business license system as set forth in subchapter I-A of this chapter.

(Sept. 16, 1980, D.C. Law 3-98, § 9, 27 DCR 3528; Apr. 20, 1999, D.C. Law 12-261, § 2003(d), 46 DCR 3142; Oct. 28, 2003, D.C. Law 15-38, § 3(hh)(4)(Z), 50 DCR 6913; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Section references. — This section is referenced in § 47-2885.02.

Effect of amendments.

Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.09. Operation of pharmacy.

(a) A pharmacy shall be operated only by a licensed pharmacist. During all times when the pharmacy is open for business a pharmacist shall be on duty. The pharmacist on duty shall post his or her license in a conspicuous place during the time he or she is on duty. The hours that the pharmacy is open for business shall be conspicuously displayed on the outside of the pharmacy.

(b) The pharmacist on duty shall control all professional aspects of the practice of pharmacy; any usurpation, in reference or impairment of the exercise of professional judgment of the pharmacist on duty by a nonpharmacist proprietor or personnel shall be deemed the practice of pharmacy and constitute a violation of this part.

(c)(1) If only part of an establishment or institution is used as the pharmacy and if the pharmacy is not open to the public at the times when the rest of the establishment is open to the public, the pharmacy shall be securely enclosed so as to prevent unauthorized access to pharmacy areas and to prevent the diversion of drugs stored in pharmacy areas.

(2) The pharmacy and any storage areas for prescription drugs outside of the pharmacy shall be substantially constructed.

(3) All doors shall be capable of being securely locked, and access shall be restricted to pharmacists, the proprietor of the pharmacy, or persons authorized by a pharmacist with the consent of the proprietor.

(4) The key or keys to areas are to be under the control or in the possession of the pharmacist on duty or the proprietor of the pharmacy.

(d) Burglaries and damage to the pharmacy or its contents by fire, flood, or other causes shall be reported immediately to the Mayor. Neither drugs nor other merchandise shall be dispensed, sold, held for sale, or given away in any pharmacy damaged by fire, flood, or other causes until the Mayor has determined that the merchandise is not adulterated or otherwise unfit for sale, use, or consumption. Damaged premises shall be inspected by the Mayor to determine their continued suitability for pharmacy operations.

(Sept. 16, 1980, D.C. Law 3-98, § 10, 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.10. Denial, suspension, or revocation of pharmacy license.

(a) The Mayor may refuse the issuance or renewal, or may revoke, or may

suspend for not more than 90 days, a license issued pursuant to this part for any 1 or a combination of the following reasons:

(1) Conviction of any felony, or a finding by the Mayor that any provision of this part has been violated, or that any law or regulation of the District of Columbia or of the United States relating to drugs has been violated by any person named in the application for pharmacy licensure;

(2) Furnishing false or misleading information to the Mayor, or failing to furnish information requested by the Mayor, or refusing to allow an inspection in accordance with this section and § 47-2885.16; or

(3) Selling, or offering for sale, adulterated or misbranded drugs or devices.

(b) The Mayor shall forthwith suspend a license issued pursuant to this part whenever the Mayor finds that the failure of a pharmacy to comply with any provision of this part or with any District of Columbia or federal law or regulation applicable to such pharmacy is of such a serious nature and magnitude that an imminent danger to the health or safety of the public is presented. In such a case, if a hearing is requested, such request or hearing shall not serve to stay the issuance of an order suspending the license.

(Sept. 16, 1980, D.C. Law 3-98, § 11, 27 DCR 3528; May 16, 1995, D.C. Law 10-255, § 5, 41 DCR 5193; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.11. Pharmacy personnel.

(a)(1) No personnel working in any capacity, the activities of which include contact with any merchandise or drugs in a pharmacy or the care of dispensing, manufacturing, or storage facilities, who is affected by, or believed by the Mayor, upon reasonable grounds to be affected by, a communicable disease and no person who is or is believed by the Mayor, upon reasonable grounds, to be a carrier of a communicable disease shall actively engage in any work in a pharmacy.

(2) No proprietor of any pharmacy or manager of any pharmacy shall intentionally permit any person who is, or is believed by the Mayor, upon reasonable grounds, to be, a carrier of a communicable disease to engage or continue to be engaged in any work in the pharmacy.

(b) No person shall work in any capacity in a pharmacy if he or she:

(1) Has the following conditions: boils, infectious wounds, sores, or an acute respiratory infection;

(2) Is wearing unclean garments;

(3) Is a chronic alcoholic as that term is defined in § 24-602; or

(4) Does not follow hygienic work practices, including the washing of hands thoroughly before commencing work and as often as is necessary thereafter to remove soil and contamination.

(Sept. 16, 1980, D.C. Law 3-98, § 12, 27 DCR 3528; May 10, 1989, D.C. Law

7-231, § 10, 36 DCR 492; Apr. 24, 2007, D.C. Law 16-305, § 73(g), 53 DCR 6198; Mar. 25, 2009, D.C. Law 17-353, § 172(e)(1), 56 DCR 1117; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.12. Bulk sales or transfers.

(a)(1) Bulk sales or transfers of drugs or medical devices shall not be made unless the Mayor is notified prior to the proposed transaction and the Mayor finds that the drugs or medical devices are fit for the use for which they were originally intended. For the purposes of this section, the term "bulk sales or transfers" shall mean the sale or transfer of the entire inventory, or any substantial part thereof, in any 1 transaction or in any merchandising effort referred to as an "auction sale," a "bankruptcy sale," "distress sale," or a "closing-out sale"; but the term "bulk sales or transfers" shall not include transfers between stores having common ownership.

(2) A sale of merchandise to a single customer having a value of $500 or more in any 1-week period shall be considered the sale of a substantial part of the inventory and as 1 transaction unless the sale constitutes the filling of a prescription, or results from a cooperative buying order. If drugs are acquired by such transactions in other jurisdictions, the Mayor shall be notified, and the drugs shall be officially inspected and released by the Mayor prior to sale or other disposition in the District. Bulk quantities of drugs may be transferred only to persons legally entitled to sell or dispense the drugs.

(b) This section supplements and does not replace Chapter 21 of this title.

(Sept. 16, 1980, D.C. Law 3-98, § 13, 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.13. Deteriorating drugs; sample drugs; returned drugs.

(a) Drugs which may deteriorate shall at all times be stored under conditions specified on the label of the original container and in accordance with applicable District of Columbia or federal laws or regulations, and shall not be sold or dispensed after the expiration date designated on the label of the original container, and in accordance with applicable District of Columbia or federal laws or regulations.

(b) Drugs designated "sample" shall not be sold.

(c) A drug which has been returned after leaving the pharmacy shall not be placed in stock for reuse or resale, except manufacturer packaged unit dose or unit of use drugs which have been unopened and unaltered.

(Sept. 16, 1980, D.C. Law 3-98, § 14, 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — Section 302 of D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.14. Labeling of prescriptions.

All drugs shall be dispensed in a suitable container appropriately labeled for subsequent administration to or use by an individual entitled to the drug. Any drug dispensed, except to inpatients of a licensed hospital, shall include on the label of the container the name of the drug and the strength of the drug when applicable, unless otherwise directed by the prescribing practitioner, and the name, address and telephone number of the pharmacy filling the prescription, the prescription number, the date of issuance and the name of the prescriber, directions for use, the name of the individual for whom the prescription is written, and other information and labeling which may be required by any District of Columbia or federal laws or regulations.

(Sept. 16, 1980, D.C. Law 3-98, § 15, 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.15. Records.

(a) There shall be maintained in every pharmacy, or in the establishment or institution where a pharmacy is located, a suitable book, file, or other easily retrievable record, in which shall be preserved for a period of not less than 2 years every prescription compounded or dispensed at said pharmacy.

(b)(1) There shall be maintained a bound volume recording the information required by law or regulation concerning the over-the-counter sales of those drugs which are listed in schedule V established or amended pursuant to the federal Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. § 801 et seq.).

(2) There shall also be maintained a bound volume in which shall be entered similar information concerning each sale of:

(A) Hypodermic syringes, needles, or other medical devices which may be used in the administration of controlled substances;

(B) Gelatin capsules and glassine envelopes in quantities sufficient to indicate an intention to use such items in the distribution of controlled substances; and

(C) Diluents or adulterants, such as lactose or quinine, in quantities sufficient to indicate an intention to use such substances for the illegal distribution or dispensing of any controlled substance.

(c) The records required to be maintained by this section shall be available for inspection by the Mayor during regular business hours.

(Sept. 16, 1980, D.C. Law 3-98, § 16, 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.16. Inspections.

(a) Persons designated by the Mayor shall be permitted, after presenting proper identification, to enter at reasonable times any pharmacy or drug outlet for the purpose of making inspections to determine compliance with this part or with other laws or regulations applicable to the practice of pharmacy. Persons designated by the Mayor shall be pharmacists for the purpose of making inspections to determine compliance with those sections of this part and other applicable laws and regulations regarding the practice of pharmacy as defined within this part.

(b) This inspection may include, but shall not be limited to, the examination of the pharmacy's records, including prescriptions, and the obtaining of information and samples pertaining to drugs on hand or dispensed.

(Sept. 16, 1980, D.C. Law 3-98, § 17, 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Section references. — This section is referenced in § 47-2885.10.

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.17. Peddling drugs prohibited.

It shall be unlawful for any person to sell or offer for sale by peddling, or to offer for sale from house to house, or to offer for sale by public outcry, or by vending in the street, any drug, medicine, chemical, or controlled substance as defined in the District of Columbia Uniform Controlled Substances Act of 1981, or any compound or combination thereof, or any implement, appliance, or other agency for the treatment of disease, injury, or deformity; except, as may be otherwise authorized by law, no person shall throw, cast, deposit, drop, scatter, or leave, or cause to be thrown, cast, deposited, dropped, scattered, or left, any drug, medicine, chemical, or controlled substance as defined in the District of Columbia Uniform Controlled Substances Act of 1981, or any compound or combination thereof, upon any public highway or place, or, without the consent of the owner or occupant thereof, upon any premises in the District of Columbia. An offer for sale by peddling includes remaining or wandering about a public place and:

(1) Repeatedly beckoning to, repeatedly stopping, repeatedly attempting to stop, or repeatedly attempting to engage passers-by in conversation;

(2) Repeatedly stopping or attempting to stop motor vehicles; or

(3) Repeatedly interfering with the free passage of other persons for the purpose of selling any controlled substance proscribed by the District of Columbia Uniform Controlled Substances Act of 1981.

(Sept. 16, 1980, D.C. Law 3-98, § 18, 27 DCR 3528; Dec. 10, 1981, D.C. Law 4-57, § 4, 28 DCR 4642; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Section references. — This section is referenced in § 47-2885.17a.

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.17a. Public place defined.

For the purposes of § 47-2885.17, the term "public place" means any street, sidewalk, bridge, alley, plaza, park, driveway, parking lot, transportation facility, or the doorways and entrance ways to any building which fronts on any of these locations, or a motor vehicle in or on any such place.

(Dec. 10, 1981, D.C. Law 4-57, § 2(2), 28 DCR 4642; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.18. Duties of Mayor.

(a) The Mayor shall:

(1) Administer and enforce the provisions of this part;

(2) Repealed;

(3) Adopt and publish such regulations as may be necessary for the implementation of this part, including, but not limited to, regulations concerning the following:

(A)-(C) Repealed;

(D) The establishment of various classifications of pharmacies, including, but not limited to, retail, institutional, radio, or nuclear pharmacies;

(E)-(G) Repealed;

(H) Establishment of minimum standards for the operation of pharmacies, including the minimum requirements for technical equipment and professional reference materials;

(I) The safe and proper storage, and maintenance of drugs, and the disposal of drugs;

(J) The requirements to assure that pharmacies shall be clean, in good repair, well ventilated and illuminated, and equipped with the necessary dispensing facilities, and adequate facilities for the purposes of cleansing hands, equipment and utensils, and the premises therein; such facilities may be located in areas adjacent to the pharmacy where only part of an establishment or institution is used as the pharmacy; and

(K) The establishment of regulations covering the storage and dispensing of radiopharmaceuticals.

(b) Repealed.

(Sept. 16, 1980, D.C. Law 3-98, § 19, 27 DCR 3528; Mar. 25, 1986, D.C. Law 6-99, § 1102(d), 33 DCR 729; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.19. Fees.

(a) The initial fees shall be as follows: (1) Repealed; (2) pharmacy license, $85; (3) every person who sells over-the-counter preparations shall pay an annual license fee of $52. The fees referred to in this subsection shall be established in such amounts as will, in the judgment of the Mayor, approximate the costs to the District of Columbia government for administering this part. The Mayor is authorized to change the fees from time to time for any services rendered under this part; provided, that, the Mayor gives 30 days notice prior to changing such fees.

(b) The Mayor is authorized after 30 days notice to establish and to change, as may be necessary, the expiration dates of licenses and registrations provided for in this part. Upon the change of an expiration date, the renewal fee for the licenses, or registrations, shall be prorated on the basis of the time covered.

(Sept. 16, 1980, D.C. Law 3-98, § 20, 27 DCR 3528; Mar. 25, 1986, D.C. Law 6-99, § 1102(e), 33 DCR 729; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.20. Penalties; prosecutions; injunction.

(a) Any person who violates any provision of this part shall be guilty of a misdemeanor and shall be punished by a fine of not more than the amount set forth in [§ 22-3571.01] or by imprisonment for not more than 6 months or both for each violation.

(b) Prosecutions for violations of any provision of this part shall be conducted in the Superior Court of the District of Columbia, by the Attorney General for the District of Columbia. It shall be sufficient to prove in any prosecution or hearing under this part only a single act prohibited by law or a single holding out, or any attempt thereof, without proving a general course of conduct in order to constitute a violation.

(c) In addition to the remedy set forth in this section, application may be made to a court having competent jurisdiction over the parties and subject matter for a writ of injunction or other civil remedy to restrain violations of the provisions of this part. Such application may be made by the Attorney General for the District of Columbia.

(d) Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this part, or any rules or regulations issued under the authority of this part, pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this chapter shall be pursuant to Chapter 18 of Title 2.

(Sept. 16, 1980, D.C. Law 3-98, § 21, 27 DCR 3528; Oct. 5, 1985, D.C. Law

6-42, § 409, 32 DCR 4450; Apr. 13, 2005, D.C. Law 15-354, § 75(a), 52 DCR 2638; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190; June 11, 2013, D.C. Law 19-317, § 286(w), 60 DCR 2064.)

Effect of amendments.
D.C. Law 19-171 enacted this subchapter into law.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $500" in (a).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(w) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-171. — See note to § 47-2881.

Legislative history of Law 19-317. — See note to § 47-2808.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2885.21. Review.

Any person aggrieved by an adverse action of the Mayor may file a request for a hearing with the Office of Administrative Hearings. The Office of Administrative Hearings shall provide the aggrieved person with an opportunity for a hearing and shall sustain, modify, or vacate such action by the Mayor as is appropriate in the case. Judicial review of the decision of the Office of Administrative Hearings shall be in accordance with [§ 2-1831.16].

(Sept. 16, 1980, D.C. Law 3-98, § 22, 27 DCR 3528; Apr. 13, 2005, D.C. Law 15-354, § 75(b), 52 DCR 2638; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments.
D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.22. Severability.

If any provision of this part is for any reason held invalid by any court of competent jurisdiction, the provision shall be deemed a separate, distinct, and independent provision, and its invalidity shall not affect the validity of the remaining provisions.

(Sept. 16, 1980, D.C. Law 3-98, § 23, 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2885.23. Effect of part on prior regulations.

The provisions of this part supplement all other regulations and laws applicable in the District of Columbia. Regulations heretofore in effect in the District of Columbia which are inconsistent with the provisions of this part are hereby superseded with respect to matters covered by this part.

(Sept. 16, 1980, D.C. Law 3-98, § 24(c), 27 DCR 3528; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

PART D.

PROFESSIONAL ENGINEERS.

§ 47-2886.01. Short title.

This part shall be known and may be cited as the Professional Engineers' Registration Act.

(Sept. 19, 1950, 64 Stat. 854, ch. 953, § 1; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.02. Definitions.

As used in this part:

(1) The term "practice of engineering" shall mean the performance of any professional service or creative work requiring engineering education, training, and experience, and the application of special knowledge of the mathematical, physical, and engineering sciences to such professional services or creative work as consultation, investigation, evaluation, planning, design, and supervision of construction for the purpose of assuring compliance with specifications and design, in connection with the utilization of the forces, energies, and materials of nature in the development, production, and functioning of engineering processes, apparatus, machines, equipment, facilities, structures, works, or utilities, or any combinations or aggregations thereof employed in or devoted to public or private enterprise or uses. The term "practice of engineering" comprehends the practice of those branches of engineering, the pursuit of any of which affects the safety of life, health or property, or the public welfare. Said practice includes the doing of such architectural work as is incidental to the practice of engineering.

(2) The term "professional engineer" shall mean a person who, by reason of his special knowledge of the mathematical and physical sciences and the principles and methods of engineering analysis and design, customarily acquired by a prolonged course of specialized intellectual instruction and study and practical experience, is qualified to engage in the practice of engineering as attested by his certificate of registration as a professional engineer.

(3) The term "engineer-in-training" shall mean a candidate for registration as a professional engineer who has been granted a certificate as an engineer-in-training after successfully passing the 1st stage of the prescribed examination in fundamental engineering subjects, and who, upon completion of the requisite years of training and experience in engineering under the supervision of a professional engineer or similarly qualified engineer and

satisfactory to the Board, shall be eligible for the 2nd stage of the prescribed examination for registration as a professional engineer.

(4) The term "responsible charge" shall mean such degree of competence and accountability gained by education, training, and experience in engineering of a grade and character sufficient to qualify an individual to engage personally and independently in and be entrusted with the work involved in the practice of engineering.

(5) The term "institution" shall mean a school, college, university, department of a university, or other educational institution granting baccalaureate degrees in engineering, reputable, and in good standing in accordance with the rules prescribed by the Board.

(6) The term "Board" shall mean the District of Columbia Board of Registration for Professional Engineers.

(7) The term "Mayor" shall mean the Mayor of the District of Columbia.

(Sept. 19, 1950, 64 Stat. 854, ch. 953, § 2; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.03. Declaration of policy.

In order to safeguard life, health, and property, and promote the public welfare, the practice of engineering in the District of Columbia is hereby declared to be subject to regulation in the public interest. It is further declared to be a matter of public interest and concern that the profession of engineering merit and receive the confidence of the public and that only qualified persons be permitted to engage in the practice of engineering. All provisions of this part relating to the practice of engineering shall be construed in accordance with this declaration of policy.

(Sept. 19, 1950, 64 Stat. 855, ch. 953, § 3; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.04. Practice of engineering without registration prohibited.

Any person engaged in or offering to engage in the practice of engineering in the District of Columbia shall submit evidence that he is qualified to practice and shall be registered as hereinafter provided; and it shall be unlawful for any person to engage or offer to engage in the practice of engineering in the District of Columbia, or by verbal claim, sign, advertisement, letterhead, card, or in any other way, represent himself to be a professional engineer, or through the use of the title including the word "engineer" or words of like import, or any other title, imply that he is a professional engineer, unless such person is registered under the provisions of this part.

(Sept. 19, 1950, 64 Stat. 855, ch. 953, § 4; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.05. District of Columbia Board of Registration for Professional Engineers — Created; duty; composition; appointment; qualifications; term of office; oath of office; removal; vacancies. [Omitted].

Editor's notes.
Section 302 of D.C. Law 19-171 enacted this subchapter into law.

§ 47-2886.06. District of Columbia Board of Registration for Professional Engineers — Compensation. [Omitted].

Section references. — This section is referenced in § 47-2886.13.
Editor's notes.
Section 302 of D.C. Law 19-171 enacted this subchapter into law.

§ 47-2886.07. District of Columbia Board of Registration for Professional Engineers — Meetings; officers; quorum. [Omitted].

Editor's notes.
Section 302 of D.C. Law 19-171 enacted this subchapter into law.

§ 47-2886.08. District of Columbia Board of Registration for Professional Engineers—Powers.

The Board shall have power:

(1) To investigate and to approve those institutions that provide and maintain satisfactory standards for the education of students desiring to engage in the practice of engineering;

(2)(A) To register as a professional engineer any person of good character and repute who is a citizen of the United States, at least 18 years of age, and who speaks and writes the English language, if such person:

(i) Holds a license or certificate of registration to engage in the practice of engineering issued to him by proper authority of a state or territory of the United States in which the requirements and qualifications for obtaining such license or certificate of registration are reasonably equivalent in the opinion of the Board to the standards set forth in this part. A person may be registered under this sub-subparagraph without examination;

(ii) Holds a certificate of qualification issued by the National Bureau of Engineering Registration of the National Council of State Boards of Engineering Examiners; provided, however, that the requirements and qualifications of said body for obtaining such certificate are reasonably equivalent, in the opinion of the Board, to the standards set forth in this part. A person may be registered under the provisions of this sub-subparagraph without examination;

(iii) Has had 4 or more years experience in engineering work of a grade or character satisfactory to the Board, and indicating that he is qualified to assume responsible charge of the work involved in the practice of engineering and either holds a certificate as an engineer-in-training issued to him by the Board or by proper authority of a state or territory in which the requirements and qualifications of said bodies for obtaining such certificate are reasonably equivalent, in the opinion of the Board, to the standards set forth in this part, or is a graduate in engineering from an institution having a course in engineering of 4 or more years, and who, in either event, successfully passes a written, or written and oral, examination prescribed by the Board of engineering subjects. In the case of the examination of an engineer-in-training, his examination shall be directed and limited to those matters which will test the applicant's ability to apply the principles of engineering to the actual practice of engineering. In the case of an applicant who is not an engineer-in-training, the examination shall be for the purpose of testing the applicant's knowledge of fundamental engineering subjects, including mathematics and the physical sciences, and those matters which will test the applicant's ability to apply the principles of engineering to the actual practice of engineering;

(iv) Has completed an approved secondary-school course of study or equivalent and has had 12 or more years of combined education and experience in engineering of a grade and character satisfactory to the Board and indicating that he is qualified to assume responsible charge of the work involved in the practice of engineering, and who successfully passes a written, or written and oral, examination prescribed by the Board for the purpose of testing the applicant's knowledge of fundamental engineering subjects, including mathematics and the physical sciences, and those matters which will test the applicant's ability to apply the principles of engineering to the actual practice of engineering;

(v) Submits evidence that he is an engineer of established and recognized standing in the engineering profession and that he has been lawfully engaged in the practice of engineering for 12 or more years, of which at least 5 years shall have been in responsible charge of important engineering work of a grade and character satisfactory to the Board. A person may be registered under this sub-subparagraph without examination; or

(vi) Submits evidence that he was a resident of the District of Columbia, or that he was engaged in the practice of engineering in the District of Columbia, prior to September 19, 1950, and for 1 year immediately preceding the date of his application, and submits evidence of experience in engineering, of a grade and character satisfactory to the Board, indicating that he is qualified to assume responsible charge of the work involved in the

practice of engineering. Registration shall not be granted under the provisions of this sub-subparagraph unless the application therefor is filed with the Board within 1 year after September 19, 1950. A person may be registered under this sub-subparagraph without examination.

(B) The requirement of this paragraph of residence or practice of engineering in the District of Columbia for 1 year immediately preceding the date of application shall not be applied to applicants who were on active duty in the armed forces of the United States during such year, and who entered on such duty after October 16, 1940, but any such applicant for license under this paragraph must have been a resident or engaged in the practice of engineering in the District of Columbia for at least 1 year prior to September 19, 1950;

(3) To provide for and to regulate the certification and to certify as an engineer-in-training any person of good character and repute who is a citizen of the United States, at least 18 years of age or has graduated from an institution, and who speaks and writes the English language, if such person:

(A) Is a graduate in engineering from an institution having a course in engineering of 4 or more years and who successfully passes a written, or written and oral, examination prescribed by the Board for the purpose of testing the applicant's knowledge of fundamental engineering subjects, including mathematics and the physical sciences. A person may be certified as an engineer-in-training under this subparagraph without a written, or written and oral, examination; provided, however, that the application therefor is filed with the Board within 1 year after September 19, 1950; or

(B) Has completed an approved secondary-school course of study or equivalent, and has had 8 or more years of combined education, training, and experience in engineering, of a grade and character satisfactory to the Board, and who successfully passes a written, or written and oral, examination prescribed by the Board for the purpose of testing the applicant's knowledge of fundamental engineering subjects, including mathematics and the physical sciences;

(4) To register as a professional engineer any person who is not a citizen of the United States, who is of good character and repute, at least 25 years of age, and speaks and writes the English language, if such person submits evidence, of a grade and character satisfactory to the Board, that he is an engineer of established and recognized standing in the profession of engineering in his own country, and who submits certification as to character and qualifications from at least 2 professional engineers of the District of Columbia. Such registration shall entitle the holder to engage in the practice of engineering only for the duration of and in connection with a specific project for which it was granted, and shall be subject to annual renewal and to suspension or revocation as registration granted as otherwise provided in this part. Engineers to whom such temporary registration has been granted shall be separately listed in the roster;

(5) To require all candidates for registration as professional engineers to file with the Secretary-Treasurer of the Board a written application on a prescribed form and accompanied by the required fee. Such application shall contain statements made under oath, showing the applicant's education,

detailed summary of his experience in engineering work, and the general field or fields of engineering in which he has his principal activity, and shall contain not less than 5 references, of whom 3 or more shall be engineers having personal knowledge of his engineering training and experience;

(6) To investigate the allegations contained in any application for registration as a professional engineer in order to determine the truth of such allegations, and to determine the competency of any person applying for a registration to assume responsible charge of the work involved in the practice of engineering, such competency to be determined by the grade and character of the engineering work actually performed. Any person having the necessary qualifications prescribed in this part to entitle him to registration or certification shall be eligible therefor, although he may not be practicing his profession at the time of making his application. Evaluation of experience in engineering shall be based upon the applicant's knowledge of the fundamental engineering subjects, which shall be broad in scope and of a nature to develop and mature the applicant's engineering knowledge and judgment. In considering the qualifications of an applicant who has graduated in engineering from an approved institution, each year, but not exceeding 2 years, of successful postgraduate study in engineering, and each scholastic year, in excess of 4, of an approved 5- or 6-year engineering curriculum, and each year of teaching engineering subjects, in an approved institution, may be considered as equivalent to 1 year of experience in engineering. In considering the qualifications of an applicant who is an undergraduate in engineering, or who has graduated in a curriculum other than engineering, from an approved institution, each equivalent year of approved engineering education, as determined by evaluation by the Board of the educational records submitted, may be considered as equivalent to 2 years of combined education and experience in engineering. Experience in engineering gained under the supervision of a professional engineer or similarly qualified engineer, and experience in engineering gained subsequent to the attaining of an equivalent to the minimum requirements for certification as an engineer-in-training, of a grade and character satisfactory to the Board, shall be given full credit. In any case when the evidence presented in the application does not appear to the Board conclusive nor warranting the issuance of a certificate of registration or a certificate as engineer-in-training without examination, the applicant may be required to present further evidence for the consideration of the Board, and may also be required to pass an oral or written examination, or both, as the Board may determine. Whenever the Board determines otherwise than by examination that an applicant has not produced sufficient evidence to show that he is competent to assume responsible charge of the work involved in the practice of engineering, and shall refuse to examine or to register such applicant, it shall set forth in writing its findings and the reasons for its conclusions, and furnish a copy thereof to the applicant;

(7) To prescribe the scope, manner, time, and place for the examination of applicants for registration as professional engineers, to provide for the conduct of and to conduct such examinations, and to make written reports of such examinations. The prescribed examinations shall be written, or written and

oral, and designed to permit an applicant for registration as a professional engineer to take the examination in 2 stages. The 1st stage of the examination shall be designed to test the applicant's knowledge of fundamental engineering subjects, including mathematics, physical and applied sciences, properties of materials, and the principles of engineering design. Satisfactory passing of this portion of the examination shall constitute a credit for the life of the applicant or until he is registered as a professional engineer. The 2nd stage of the examination shall be designed to test the applicant's ability to apply the principles of engineering to the actual practice of engineering in the field of engineering in which he has indicated his principal activity. An applicant failing to pass an examination may apply for reexamination at the expiration of 6 months and will be reexamined upon payment of the prescribed fee;

(8) To issue a certificate of registration and a pocket registration card to each professional engineer granted registration under the provisions of this part. The certificate of registration shall authorize the registrant to practice as a professional engineer, show the full name of the registrant, have a serial number, and be signed by the members of the Board under the seal of the Board. The pocket registration card issued with the certificate shall show the full name and registration number of the registrant, state that the person named therein has been granted registration to practice as a professional engineer for the period ending on the 31st day of October in the 2nd year of the then current biennial registration renewal period, and be signed by the Chairman and Secretary-Treasurer of the Board; to provide for and regulate the renewal of registration of professional engineers registered under this part. On or before the 1st day of August 1952, and biennially thereafter, the Secretary-Treasurer of the Board shall mail to every professional engineer registered under this part a blank application for biennial renewal of registration, addressing such application to the last-known post-office address. Upon receipt of such application blank, a registrant shall execute and return the application for his biennial registration renewal card to the Board together with the biennial registration renewal fee of $2. Upon receipt of such application and renewal fee the Board shall issue a pocket registration renewal card which shall show the full name and registration number of the registrant, be signed by the Chairman and Secretary-Treasurer of the Board, and state that the person named therein has been granted registration to practice as a professional engineer for the period beginning November 1st in the year of issue and expiring on the 31st day of October in the 2nd year following. Application shall be made biennially on or before the 1st day of November and if not so made an additional fee of $1 for each 30 days delay beyond the 1st day of November, and up to the 1st day of March following shall be added to the current biennial registration renewal fee to be paid upon renewal; to issue a duplicate certificate of registration to replace a certificate lost, destroyed, or mutilated, subject to the rules of the Board, and upon payment of the prescribed fee. The issuance of a certificate of registration by the Board shall be presumptive evidence in all courts and places that the person named therein is entitled to all the rights and privileges of a registered professional engineer while said certificate remains unsuspended, unrevoked, or unexpired;

(9) To issue a special certificate of registration and pocket registration card to every noncitizen professional engineer granted registration under the provisions of this part. The special certificate of registration shall authorize the registrant to practice as a professional engineer in connection with a specific project, show the full name of the registrant, have a registration number, and be signed by the members of the Board under the seal of the Board. The special pocket registration card issued with such certificate shall show the full name and registration number of the registrant, state that the person named therein has been granted temporary registration to practice as a professional engineer, state the specific project in connection with which the special registration is granted, the period for which it is granted, not to exceed 1 year from the date of issue, and be signed by the Chairman and Secretary-Treasurer of the Board. Temporary registration may be renewed at the discretion of the Board for periods not in excess of 1 year upon application therefor and payment of the annual renewal fee;

(10) To prescribe and to issue a certificate, attested by its seal and signed by the members of the Board, to any applicant who in the opinion of the Board has satisfactorily met all the requirements of this part for certification as an engineer-in-training;

(11) To keep a roster of all professional engineers registered under this part, showing the registrant's name, place of business or employment, registration number, and the general field or fields of engineering in which registrant qualified to practice, and a roster of engineers-in-training certified under this part. These rosters, together with other information deemed to be of interest to the engineering profession, shall be published in booklet form by the Board on the 1st day of March of each even year, beginning with 1952, or as soon thereafter as practicable. The Board shall also, upon the 1st day of March of each odd year, beginning with 1953, or as soon thereafter as practicable, publish a supplemental roster of all registered professional engineers and certified engineers-in-training. Such published rosters shall contain at the beginning thereof the words: "Each professional engineer receiving this roster is requested to report to the Board the names and addresses of any persons known to be engaged in the practice of engineering in the District of Columbia whose names do not appear in this roster. The names of persons giving such information shall not be divulged." Copies of these rosters shall be mailed or otherwise sent to each registered professional engineer and engineer-in-training and be furnished to other persons upon request;

(12) To adopt and have an official seal, and to keep minutes and records of all its transactions and proceedings, and a complete record of the credentials of each applicant and registrant. A transcript of an entry in such minutes and records, certified by the Secretary-Treasurer under the seal of the Board, shall be prima facie evidence of the original entry in such minutes and records;

(13) To become a member of the National Council of State Boards of Engineering Examiners and to pay such dues as said Council shall establish, and to send a delegate to the annual meeting of said Council and to defray his reasonable and necessary expenses;

(14) To adopt, amend, rescind, promulgate, and enforce such administrative rules and regulations not inconsistent with this part, as are deemed

necessary and proper by the Board to carry into effect the powers conferred by this part. To employ such clerical or other assistants as are necessary for the proper performance of its duties. The regular annual employees of the Board shall, for the purpose of laws relating to compensation, classification, retirement, and leave, be employees of the District of Columbia;

(15) To enforce the provisions of this part, to investigate for unauthorized and unlawful practice, to employ such persons as it may deem necessary to assist in the investigations and prosecutions incident to enforcement, to require the attendance of witnesses and the production of books and papers, and to require such witnesses to testify as to any and all matters within its jurisdiction. The Chairman and Secretary-Treasurer of the Board shall have power to issue subpoenas, and each shall have authority to administer oaths. Upon the failure of any person to attend as a witness, when duly subpoenaed, or to produce documents when duly directed by said Board, the Board shall have power to refer the said matter to any justice of the Superior Court of the District of Columbia, who may order the attendance of such witness, or the production of such documents, or require the said witness to testify, as the case may be, and upon the failure of the witness to attend, to testify, or to produce such documents, as the case may be, such witness may be punished for contempt of court as for failure to obey a subpoena issued or to testify in a case pending before said Court. Witnesses who have been subpoenaed by the Board, and who testify if called upon, shall be paid the same fees that are paid witnesses in the Superior Court of the District of Columbia;

(16) To refuse to issue a certificate to any person, or to suspend or revoke the certificate of registration of any professional engineer or the certification of any engineer-in-training issued hereunder if such person:

(A) Has been convicted of a felony;

(B) Has been found guilty of deceit, misrepresentation, violation of contract, fraud, or gross incompetency, in his practice;

(C) Has been found guilty of fraud or deceit in obtaining his registration or certification;

(D) Has aided or abetted any person in the violation of any provision of this part;

(E) Has violated any provision of this part; or

(F) Has been declared insane by a court of competent jurisdiction and has not thereafter been lawfully declared sane; and

(17) To reconsider the application of any person whose application has been refused or to reissue a certificate of registration to any professional engineer or a certification to any engineer-in-training whose certificate has been revoked for reasons the Board deems sufficient, upon payment of the prescribed fee for such reissuance.

(Sept. 19, 1950, 64 Stat. 856, ch. 953, § 8; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(c)(9)(A); July 22, 1976, D.C. Law 1-75, § 3(i), 23 DCR 1178; Mar. 3, 1979, D.C. Law 2-139, § 3205(e), 25 DCR 5740; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Section references. — This section is referenced in § 1-636.02 and § 47-2886.09.

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.09. District of Columbia Board of Registration for Professional Engineers— Complaints; hearings; appeals.

(a) The Board may upon its own motion, and shall upon the sworn complaint in writing of any person setting forth charges which would constitute grounds for refusal, suspension, or revocation of a certificate, as set forth in § 47-2886.08(16), investigate the acts of any person holding or claiming to hold a certificate. All charges, unless dismissed by the Board as unfounded or trivial, shall be heard by the Board within 3 months after the date on which they shall have been filed.

(b) The Board shall, at least 30 days prior to the date set for the hearing, notify the accused in writing of any charges made, and shall afford him an opportunity to be heard in person or by counsel in reference thereto. Such notice may be served by its delivery personally to the accused licensee by the United States Marshal in the manner prescribed for service of original process in the Superior Court of the District of Columbia, or by mailing it by registered mail or by certified mail with return receipt demanded, to the place of business last theretofore specified by the accused in his last notification to the Board. At the time and place fixed in the notice, the Board shall proceed to hearing of the charges and both the accused and the complainant shall be accorded ample opportunity to present, in person or by counsel, such testimony, evidence, and argument as may be pertinent to the charges or to any defense thereto. The Board may continue such hearing from time to time and shall give notice in writing to all parties in interest of the date and hour to which the hearing has been continued, and the place at which it is to be held.

(c) The Board shall preserve a complete record of all proceedings at the hearing of any case wherein a certificate is refused, revoked, or suspended. The notice of hearing, complaint, and all other documents in the nature of pleadings and written motions filed in the proceedings, the transcript of testimony, and the orders of the Board shall be the record of such proceedings. The Board shall furnish a transcript of such record at cost to any person interested in such hearing.

(d) If, after completion of the hearing, the Board shall be of the opinion that the accused is guilty of the charges, or any of them, the Board shall issue an order refusing, suspending, or revoking the certificate. Such order shall be served upon the accused person either personally or by mailing it by registered mail to the address specified by the accused person in his last notification to the Board.

(e) Any person aggrieved by the action of the Board may appeal as provided in §§ 2-501 to 2-510.

(Sept. 19, 1950, 64 Stat. 862, ch. 953, § 9; June 11, 1960, 74 Stat. 202, Pub. L.

86-507, § 1(41); July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(c)(9)(B), 164(n); Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.10. Exemptions from part.

Nothing in this part shall be construed to affect or prevent the following:

(1) The practice of engineering by any person who, within 1 year after September 19, 1950, has filed with the Board an application for registration under this part. This exemption shall continue only for such time as the Board may require for consideration of said application;

(2) The practice of engineering for not exceeding 30 days in the aggregate in 1 calendar year by a nonresident not having a place of business in the District of Columbia, if such person is licensed or registered to engage in the practice of engineering in a state or territory in which the requirements and qualifications for obtaining a license or registration are reasonably equivalent to those specified in this part;

(3) The practice of engineering for more than 30 days by a nonresident not having a place of business in the District of Columbia, or by a person who has recently become a resident of or has recently entered the practice of engineering in the District of Columbia, and who has filed with the Board an application for registration, if such person is registered or licensed to engage in the practice of engineering in a state or territory in which the requirements and qualifications for obtaining a license or registration are reasonably equivalent to those specified in this part. Such practice shall be permitted only for such time as the Board requires for the consideration of the application;

(4) The performance of engineering work by any person who acts under the supervision of a professional engineer, or by an employee of a person lawfully engaged in the practice of engineering, and who, in either event, does not assume responsible charge of design or supervision;

(5) The practice of engineering as a consultant, officer, or employee of the government of the United States or the government of the District of Columbia while engaged solely in such practice for said governments;

(6) The practice of any other legally recognized profession;

(7) The practice of engineering exclusively as an officer or employee of a public utility corporation by rendering to such corporation such service in connection with its facilities and property which are subject to supervision with respect to safety and security thereof by the Public Service Commission of the District of Columbia and so long as such person is thus actually and exclusively employed and no longer; provided, however, that each such public utility corporation shall employ at least 1 registered professional engineer who shall be in responsible charge of such engineering work;

(8) The practice of architecture by a person authorized to use the title of architect or registered architect under the provisions of Chapter 16 of Title 3, and his doing such engineering work as is incidental to his architectural work;

(9) The construction or alteration of a building that does not cover over

1,000 square feet of ground area and does not have a height of over 20 feet to the uppermost ceiling, or 2 habitable floors above a basement;

(10) The execution of construction work as a contractor, or the superintendence of such construction work as a foreman or superintendent, or the work performed as a salesman of engineering equipment or apparatus;

(11) The operation or maintenance of boilers, machinery, or equipment when the operators are duly licensed under the provisions of Chapter 27 [repealed] of Title 3; or

(12) The usual supervision of construction or installation of equipment within a plant under his immediate supervision by a person ordinarily designated as supervising engineer or chief engineer of power.

(Sept. 19, 1950, 64 Stat. 863, ch. 953, § 10; Aug. 30, 1964, 78 Stat. 634, Pub. L. 88-503, § 21; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.11. Seal of registrant.

(a) Each person registered under this part may obtain a seal of a design authorized by the Board which shall bear the registrant's name and registration number, the legend "Registered Professional Engineer," and such other words or figures as the Board may deem necessary. Such seal, or a facsimile imprint of same, shall be stamped on all plans, specifications, and reports by the registrant responsible for the accuracy and adequacy of such plans, specifications, and reports, when filed with public authorities.

(b) It shall be unlawful for a registered engineer to affix or permit his seal to be affixed to any plans, specifications, or drawings for which he does not assume full responsibility for the adequacy and accuracy thereof.

(c) It shall be unlawful for any person to use such seal during the period the registration of the holder thereof is expired, suspended, or revoked, or to use a seal of any design not approved by the Board.

(Sept. 19, 1950, 64 Stat. 864, ch. 953, § 11; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.12. Display of certificate of registration.

Whoever engages in the practice of engineering shall keep displayed in a conspicuous place in his established place of business the certificate of registration granted him under this part, and evidence of current renewal.

(Sept. 19, 1950, 64 Stat. 864, ch. 953, § 12; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.13. Fees; Professional Engineers' Fund; expenses of Board; audit.

(a) Each application for registration as a professional engineer shall be accompanied by the appropriate prescribed application fee and the registration fee. A person desiring certification as an engineer-in-training shall pay the prescribed application fee for such certification with his application and shall pay the additional application fee and the registration fee upon filing his application for registration as a professional engineer.

(b) Should the Board deny the issuance of a certificate of registration to any applicant, the registration fee deposited with the application shall be refunded.

(c) The amount of the fees prescribed in this part is that fixed by the following schedule:

(1) The application fee for professional engineer with 1st and 2nd-stage examination is $20;

(2) The application fee for professional engineer without examination is $10;

(3) The application fee for engineer-in-training with examination is $7.50;

(4) The application fee for engineer-in-training without examination is $5;

(5) The application fee for professional engineer with 2nd-stage examination is $12.50;

(6) The fee for reexamination shall be determined by the Board not to exceed $10;

(7) The registration fee for professional engineer is $5;

(8) The biennial registration renewal fee for professional engineer is $6;

(9) The fee for reissuance of a revoked certificate of engineer-in-training is $7.50;

(10) The fee for reissuance of a revoked registration certificate is $20;

(11) The fee for issuance of a duplicate certificate of registration is $5; and

(12) The penalty for delinquence is $1 for each month after the date upon which the biennial renewal fee became due; provided, however, that the total shall not exceed $4.

(d) The Secretary-Treasurer of the Board shall receive and account for all money derived from the provisions of this part and shall keep such money in a separate fund to be known as "Professional Engineers' Fund," such Fund to be disbursed only by the Secretary-Treasurer upon itemized vouchers approved by the Chairman and attested by the Secretary-Treasurer of the Board. The Secretary-Treasurer shall furnish bond for the faithful discharge of his duties, in such form and amount as the Council of the District of Columbia shall require. The premium on such bond shall be regarded as a proper and necessary expense of the Board. The Secretary-Treasurer of the Board shall receive such salary as the Mayor shall determine, in addition to the compensation provided for in § 47-2886.06 [omitted]. The Board may make expenditures from this Fund for any purpose which, in the opinion of the Board, is reasonably necessary for the proper performance of its duties under this part; provided, however, that such expenditures shall in no event exceed the total of receipts. For the purpose of any contemplated investigation or audit by the

Inspector General, the Office of the Inspector General shall have free access to the books of account, records, and papers of the Board.

(Sept. 19, 1950, 64 Stat. 864, ch. 953, § 13; Sept. 14, 2011, D.C. Law 19-21, § 1063(a), 58 DCR 6226; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Section references. — This section is referenced in § 1-301.74.

Effect of amendments.

D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.14. Unlawful acts.

Whoever shall engage or offer to engage in the practice of engineering without being registered, or exempted, as provided in this part, or by verbal claim, sign, letterhead, card, or in any other way represent himself to be a professional engineer or through the use of any title including the word "engineer" or words of like import, or any other title, imply that he is a professional engineer without being registered as provided in this part, or shall present or attempt to use as his own the registration certificate of another, or shall give any false or forged evidence of any kind to the Board, or to any member thereof, in order to obtain registration as a professional engineer, or shall use any suspended or revoked registration, or shall otherwise violate the laws relating to the practice of engineering shall be guilty of a misdemeanor and shall be punishable by a fine of not more than the amount set forth in [§ 22-3571.01] or imprisonment for not more than 1 year, or both. Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this part, or any rules or regulations issued under the authority of this part, pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this part shall be pursuant to Chapter 18 of Title 2.

(Sept. 19, 1950, 64 Stat. 865, ch. 953, § 14; Oct. 5, 1985, D.C. Law 6-42,§ 442, 32 DCR 4450; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190; June 11, 2013, D.C. Law 19-317, § 286(x), 60 DCR 2064.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $500".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(x) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-171. — See note to § 47-2881.

Legislative history of Law 19-317. — See note to § 47-2808.

Editor's notes.

Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-2886.15. Prosecutions; legal services to Board; investigations; injunctions.

(a) All violations of laws relating to the practice of engineering in the

District of Columbia shall be prosecuted in the Superior Court of the District of Columbia by the Attorney General for the District of Columbia. The Attorney General for the District of Columbia shall render such other legal services as may from time to time be required by the Board.

(b) The Chief of Police of the Metropolitan Police Department shall detail such members of his force as may be necessary to assist the Board in the investigations and prosecutions incident to the enforcement of this part.

(c) The Attorney General for the District of Columbia is hereby authorized to apply for relief by injunction to restrain a person from the commission of any act which is prohibited by this part. In such proceedings it shall not be necessary for the Attorney General for the District of Columbia to allege or prove either that an adequate remedy at law does not exist, or that substantial and irreparable damage would result, from the continued violation thereof.

(Sept. 19, 1950, 64 Stat. 866, ch. 953, § 15; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); Apr. 13, 2005, D.C. Law 15-354, § 76, 52 DCR 2638; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.16. Annual report.

The Board shall submit an annual report to the Mayor, the Inspector General, and the Office of the Secretary to the Council of the District of Columbia on the 1st Monday in August, containing a statement of moneys received and disbursed and a summary of its official acts during the next preceding fiscal year, and recommendations for such further legislation relating to the practice of engineering as may be necessary in the public interest.

(Sept. 19, 1950, 64 Stat. 866, ch. 953, § 16; Sept. 14, 2011, D.C. Law 19-21, § 1063(b), 58 DCR 6226; Sept. 26, 2012, D.C. Law 19-171, §§ 123, 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law; and substituted "Secretary to the Council" for "Secretary of the Council."

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.17. Severability.

If any section or sections, clause or clauses, of this part, or any regulations promulgated thereunder, be declared unconstitutional or invalid, that shall not invalidate any other sections or clauses of this part, or any other regulations promulgated thereunder.

(Sept. 19, 1950, 64 Stat. 866, ch. 953, § 17; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

§ 47-2886.18. Conflicting laws and regulations repealed.

All laws or parts of laws and regulations promulgated thereunder in conflict with the provisions of this part shall be, and the same are hereby, repealed.

(Sept. 19, 1950, 64 Stat. 866, ch. 953, § 18; Sept. 26, 2012, D.C. Law 19-171, § 302, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-171 enacted this subchapter into law.

Legislative history of Law 19-171. — See note to § 47-2881.

PART E.

ATHLETE AGENTS.

§ 47-2887.14. Criminal penalties; prosecution by Attorney General.

An athlete agent who violates § 47-2887.13 is guilty of a misdemeanor and, upon conviction, is punishable by not more than the amount set forth in [§ 22-3571.01] or imprisonment of 6 months, or both. Violations shall be prosecuted by the Attorney General for the District of Columbia in the name of the District of Columbia.

(Apr. 13, 2002, D.C. Law 14-107, § 3, 49 DCR 1193); Apr. 13, 2005, D.C. Law 15-354, § 73(l)(11), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 286(y), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "a fine of not more than the amount set forth in [§ 22-3571.01]" for "maximum fine of $10,000".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(y) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-2808.

Editor's notes.

Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

PART F.

VETERINARY FACILITY.

§ 47-2888.01. Definitions.

For the purposes of this part the term:

(1) "Animal shelter" means a private or government-owned facility established for the impoundment of stray, diseased, dangerous, sick, injured,

abused, neglected, unwanted, abandoned, orphaned, lost, or otherwise displaced animals, with the intent to care for, quarantine, return to an owner, adopt out, or euthanize the animals.

(2) "Veterinary facility" means a fixed or mobile establishment where the practice of veterinary medicine is conducted. The term "veterinary facility" shall not include an establishment that is an animal shelter or a wildlife rehabilitation facility.

(3) "Wildlife rehabilitation facility" means a location where a licensed wildlife rehabilitator treats and provides temporary care of injured, diseased, orphaned, or displaced indigenous wild animals and provides for their subsequent release into appropriate habitats. A wildlife rehabilitation facility may be an individual's home, a triage location, or a facility dedicated to wildlife rehabilitation.

(March 26, 2014, D.C. Law 20-96, § 302(b), 61 DCR 1184.)

Section references. — This section is referenced in § 3-1201.01.

Legislative history of Law 20-96. — Law 20-96, the "Omnibus Health Regulation Amendment Act of 2014," was introduced in Council and assigned Bill No. 20-153. The Bill was adopted on first and second readings on December 3, 2013 and January 7, 2014, respectively. Signed by the Mayor on February 5, 2014, it was assigned Act No. 20-273 and transmitted to Congress for its review. D.C. Law 20-96 became effective on March 26, 2014.

§ 47-2888.02. General prohibitions.

(a) It shall be unlawful for any person to own, operate, maintain, open, or establish a veterinary facility within the District without first having obtained a license from the Mayor.

(b) It shall be unlawful for any person other than a veterinarian licensed in the District to hold a license for a veterinary facility.

(c) This section shall not apply to a facility or agency operated by the federal government or the District.

(March 26, 2014, D.C. Law 20-96, § 302(b), 61 DCR 1184.)

Legislative history of Law 20-96. — See note to § 47-2888.01.

§ 47-2888.03. Veterinary facility license, fees.

(a) The application for a veterinary facility license shall be made on a form to be prescribed by the Mayor and shall be accompanied by the required fee. Each application shall list each certificate of approval, authority, occupancy, and any other prerequisite required as a precondition for operation of a veterinary facility.

(b) A license shall be valid for a period of one year and shall be limited to the premises or the vehicle stated on the license. A license may be renewed for additional one-year periods upon payment of the appropriate fee.

(c) A license issued under this section shall be posted in a conspicuous place on the premises. A mobile facility license shall be posted in a conspicuous place on the vehicle.

(d) The Mayor may issue a license that clearly specifies the scope of the facility's operation. The specifications shall not confer or denote an area of specialty by the veterinary facility or by the holder of the license. The Mayor shall determine the terms and restrictions that apply to the specifications by rulemaking.

(e) The initial fees shall be as follows:

(1) Original veterinary facility license, $195; and

(2) Renewal of veterinary facility license, $170.

(f) The Mayor may periodically adjust the fees by publishing notice in the District of Columbia Register 30 days before changing the fees.

(March 26, 2014, D.C. Law 20-96, § 302(b), 61 DCR 1184.)

Legislative history of Law 20-96. — See note to § 47-2888.01.

§ 47-2888.04. Denial, suspension, or revocation of veterinary facility license.

(a) The Mayor may deny issuance or renewal of or suspend or revoke a license issued pursuant to this part for any one of a combination of the following reasons:

(1) Conviction of any person named on an application of any felony or any crime of moral turpitude, as defined in 3-1205.14(a)(4);

(2) A finding, after notice and an opportunity for a hearing, that any person named on an application has violated this part or any rules issued pursuant to this part;

(3) A finding by the Mayor that any provision of this part has been violated, or that any law or regulation of the District or of the United States relating to animals or drugs has been violated by any person named in the application for a veterinary facility; or

(4) Furnishing false or misleading information to the Mayor, failing to furnish information required by the Mayor, or refusing to allow an inspection in accordance with § 47-2888.05.

(b) The Mayor shall summarily suspend a license issued pursuant to this part whenever the Mayor finds that a veterinary facility's failure to comply with a provision of this part or with any District or federal law or regulation applicable to the facility is of such a serious nature and magnitude that it presents an imminent danger to the health or safety of a person or animal. The Mayor shall impound any animals remaining at the facility without an owner present and shall care for those animals until they can be restored to their owners or adopted. The licensee shall be responsible for all costs incurred by the impoundment, care, restoration, or adoption of the impounded animals. The Mayor shall provide the licensee with written notice that states the action being taken, the basis of the action, and the right of the licensee to request a hearing within 5 days. The Mayor shall hold a hearing within 5 days of receiving a timely request, and shall issue a written decision, including findings of fact and conclusions of law, within 5 days of the conclusion of the hearing. The Mayor shall provide a copy of the decision to each party by

mailing a copy to the licensee and the licensee's counsel of record. A request for a hearing shall not act to stay the suspension pending the outcome of the hearing.

(March 26, 2014, D.C. Law 20-96, § 302(b), 61 DCR 1184.)

Legislative history of Law 20-96. — See note to § 47-2888.01.

§ 47-2888.05. Inspections.

(a) A person designated by the Mayor is authorized, after presenting proper identification, to enter at reasonable times any veterinary facility for the purpose of making inspections to determine compliance with this part or other laws or regulations regarding the practice of veterinary medicine.

(b) An inspection may include:

(1) Examining and copying records; and

(2) Examining operating equipment, systems, and components to determine the sanitary and safety conditions at a facility.

(c) The Mayor may issue subpoenas to obtain records.

(March 26, 2014, D.C. Law 20-96, § 302(b), 61 DCR 1184.)

Section references. — This section is referenced in § 47-2888.04.

Legislative history of Law 20-96. — See note to § 47-2888.01.

§ 47-2888.06. Animal licenses.

A licensed veterinarian may issue animal licenses. The veterinarian shall collect the required fees and may collect an additional $2 for each license issued as reimbursement for administrative costs.

(March 26, 2014, D.C. Law 20-96, § 302(b), 61 DCR 1184.)

Legislative history of Law 20-96. — See note to § 47-2888.01.

§ 47-2888.07. Penalties.

(a) Any person who violates any provision of this part, or rules promulgated pursuant to this part, that results in physical harm to an animal shall be subject to a fine for each offense of not more than $10,000, imprisonment for not more than 90 days, or both. Each day of violation shall constitute a separate offense, and the penalties prescribed herein shall apply to each offense; provided, that the total fine shall not exceed $100,000 and the aggregate imprisonment term shall not exceed 6 months.

(b) Any person who intentionally impedes a District employee in the performance of his or her official duties shall be subject to a fine for each offense of not more than $1,000, imprisonment for not more than 90 days, or both.

(c) Any person who knowingly notifies a licensee or employee of a licensee, directly or indirectly, that an unannounced inspection will occur shall be

subject to a fine of not more than $5,000, imprisonment for not more than 90 days, or both.

(d) Prosecutions for violations of this part shall be brought in the name of the District of Columbia in the Superior Court of the District of Columbia by the Office of the Attorney General for the District of Columbia.

(e) Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this part pursuant to Chapter 18 of Title 2. Adjudication of any infraction of this part shall be pursuant to Chapter 18 of Title 2 [§ 2-1801 et seq.].

(March 26, 2014, D.C. Law 20-96, § 302(b), 61 DCR 1184.)

Legislative history of Law 20-96. — See note to § 47-2888.01.

§ 47-2888.08. Rules.

The Mayor, pursuant to subchapter I of Chapter 5 of Title 2 [§ 2-501 et seq.], shall issue rules to implement the provisions of this part.

(March 26, 2014, D.C. Law 20-96, § 302(b), 61 DCR 1184.)

Legislative history of Law 20-96. — See note to § 47-2888.01.

Editor's notes. — Section 401(b) of D.C. Law 20-96 provided that rules promulgated pursuant to the Veterinary Practice Act of 1982 shall remain in effect until the Mayor promulgates rules to implement D.C. Law 20-96.

CHAPTER 34. MISCELLANEOUS PROVISIONS.

Sec.
47-3409. Divulging information obtained from Internal Revenue Service prohibited; penalties.

§ 47-3409. Divulging information obtained from Internal Revenue Service prohibited; penalties.

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Mayor or any person having an administrative duty under this chapter to divulge or make known in any manner any information obtained from the Internal Revenue Service in accordance with any provisions of the District of Columbia Revenue Act of 1937, as amended. Any violation of the provisions of this section shall subject the offender to a fine of not more than the amount set forth in [§ 22-3571.01] or imprisonment for 90 days.

(Aug. 17, 1937, 50 Stat. 693, ch. 690, title VII, § 5; May 16, 1938, 52 Stat. 370, ch. 223, § 7; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 11, 2013, D.C. Law 19-317, § 286(z), 60 DCR 2064.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-317 substituted "of not more than the amount set forth in [§ 22-3571.01]" for "of $300".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(z) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

CHAPTER 37. INHERITANCE AND ESTATE TAXES.

§ 47-3719. Secrecy of returns.

(a) Except as may be necessary for the enforcement of this chapter, it shall be unlawful for any officer or employee, or any former officer or employee, of the District to divulge or make known in any manner any particulars set forth or disclosed in any return required to be filed under this chapter, and neither the original nor a copy of any return desired for use in litigation in court shall be furnished where neither the District nor the United States is interested in the result of the litigation, whether or not the request is contained in an order of the court.

(b) Nothing contained in this section shall be construed to prevent the furnishing to a taxpayer of a copy of his or her return upon the payment of a fee as the Mayor may prescribe by rule.

(c) The provisions of this section shall also be applicable to any federal, state, or local inheritance or estate tax returns or copies and to any other federal, state, or local inheritance or estate tax information either submitted by the taxpayer or otherwise obtained.

(d) Notwithstanding the provisions of subsection (a) of this section, any tax returns or other tax information required by this chapter may be disclosed to any official of the District having a right to the information in his or her official capacity or to a contractor to the extent necessary for the processing, storage, transmission, or reproduction of the tax information or for the programming, maintenance, repair, testing, and procurement of equipment for purposes of tax administration. The provisions of subsections (a) and (f) of this section shall be applicable to all contractors and former contractors and to their officers and employees.

(e) The Mayor may permit the proper officer of the United States or of any state imposing a similar tax to inspect the tax returns filed with the Mayor pursuant to this chapter or may furnish the officer or representative a copy of the tax returns if the United States or the state grants substantially similar privileges to the Mayor.

(f) Any violation of the provisions of this section shall be a misdemeanor and, upon conviction, shall be punishable by a fine of not more than the

amount set forth in [§ 22-3571.01], imprisonment for not more than 1 year, or both. All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia or his or her assistants in the name of the District of Columbia.

(Feb. 24, 1987, D.C. Law 6-168, § 20, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 13, 2005, D.C. Law 15-354, § 73(m), 52 DCR 2638; Mar. 2, 2007, D.C. Law 16-191, § 48(h)(4), 53 DCR 6794; June 11, 2013, D.C. Law 19-317, § 286(aa), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "of not more than the amount set forth in [§ 22-3571.01]" for "not to exceed $1,000" in (f).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(aa) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

CHAPTER 38. SUPERMARKET TAX INCENTIVES.

§ 47-3801. Definitions.

For the purposes of this chapter, the term:

(1)(A) "Development" means the new construction or substantial rehabilitation of a qualified supermarket for which building permits are issued on or after [October 4, 2000]. For the purposes of this paragraph, "substantial rehabilitation" means a capital investment within any 24-month period in a qualified supermarket that exceeds 50% of the adjusted basis of the building as calculated for District income tax purposes.

(B) "Development" also means the new construction or substantial rehabilitation of a qualified restaurant or retail store for which building permits are issued on or after October 4, 2000. For the purposes of this sub-subparagraph, "substantial rehabilitation" means a capital investment within any 24-month period in a qualified restaurant or retail store that exceeds 50% of the adjusted basis of the building as calculated for District income tax purposes.

(1A) "Priority development area" means:

(A) The Downtown East Area which shall consist of land within the boundary descriptions beginning at the intersection of Pennsylvania Avenue, N.W., and New Jersey Avenue, N.W., to Massachusetts Avenue, N.W.; west on Massachusetts Avenue, N.W., to 15th Street, N.W.; south on 15th Street, N.W.,

to Pennsylvania Avenue, N.W.; and east on Pennsylvania Avenue, N.W., to New Jersey Avenue N.W.;

(B) The Capital City Business and Industrial Area which shall consist of land within the boundary descriptions beginning at the intersection of New York Avenue, N.E., and 9th Street, N.E., to Montana Avenue, N.E.; north on Montana Avenue, N.E., to W Street, N.E.; west on W Street, N.E., to 13th Street, N.E.; northwest on 13th Street, N.E., to Brentwood Road, N.E.; southwest on Brentwood Road, N.E., to 9th Street, N.E.; and south on 9th Street, N.E., to New York Avenue, N.E.;

(C) The Capital City Market Area which shall consist of land within the boundary descriptions beginning at the intersection of Florida Avenue, N.E., and North Capitol Street; southeast on Florida Avenue, N.E., to 12th Street, N.E.; south on 12th Street, N.E., to H Street, N.E., west on H street, N.E., to 9th Street, N.E., and north on 9th Street, N.E., to Florida Avenue, N.E.;

(D) The Georgia Avenue Area which shall consist of any square located on or abutting Georgia Avenue, N.W., beginning at the intersection of Florida Avenue, N. W., and north on Georgia Avenue, N.W., to Eastern Avenue, N.W.;

(E) All land within the District that is located east of the Anacostia River or east of the Potomac River that is not within the Anacostia Waterfront;

(F) Any District-designated Foreign Trade Zone or Free Trade Zone pursuant to 19 U.S.C. § 81a et seq.;

(G) Any federally-approved enterprise zone or empowerment zone;

(H) Any federally-approved enterprise community, including Target Area 1: New York Avenue/Northwest; Target Area 2: Marshall Heights; and Target Area 3: Buzzard Point/Anacostia/Congress Heights;

(I) Any area designated as Development Zone Areas pursuant to [Chapter 15 of Title 6], including Alabama Avenue, D.C. Village, and Anacostia;

(J) Any housing opportunity area, development opportunity area, or new or upgraded commercial center designated on the District of Columbia Generalized Land Use Policies Map that is part of the Comprehensive Plan;

(K) The Transit Impact Area which shall consist of any area located within 1500 feet of a Metrorail station in any of the areas set forth in this paragraph, or within 1500 feet of a Metrorail station at a designated Metrorail Station Development Opportunity Area, as defined in the District Elements of the Comprehensive Plan of the District of Columbia;

(L) The Minnesota Avenue area which shall consist of land within the boundary descriptions beginning from East Capitol Street, N.E., to Nannie Helen Burroughs Avenue, N.E.; the Dix Street area which shall consist of land within the boundary descriptions beginning from 58th Street, N.E., to Eastern Avenue, N.E.; the Nannie Helen Burroughs area which shall consist of land within the boundary descriptions beginning from Eastern Avenue, N.E., to 49th Street, N.E.; the Pennsylvania Avenue area which shall consist of land within the boundary descriptions beginning from Branch Avenue, S.E., to Carpenter Street, S.E.; the Benning Road area which shall consist of land within the boundary descriptions beginning from East Capitol Street, S.E., to 44th Street, N.E., from Hanna Place, S.E., to Hillside Road, S.E., and from 39th Street, S.E., to 36th Street, S.E.; and the Division Avenue area from Eads Street, N.E., to Hayes Street, N.E.; and

(M) Any property abandoned or underutilized because of perceived or actual contamination by hazardous substances or any property in which the expansion or redevelopment of the property is complicated by perceived or actual contamination by hazardous substances.

(1B) "Qualified restaurant or retail store" means a restaurant or retail store located in an eligible area.

(1C) "Building materials" means all materials necessary for the construction and build-out of real property, including furniture, fixtures, and other equipment installed in the property.

(1D) "Eligible area" means:

(A) A historically underutilized business zone, as defined by section 3(p)(1) of the Small Business Act, approved July 18, 1958 (72 Stat. 384; 15 U.S.C. § 632(p)(1)); or

(B) Census tracts 18.01, 33.01, 95.05, 95.07, or 95.08.

(2) "Qualified supermarket" means a supermarket located in an eligible area.

(3)(A) "Supermarket" means a self-service retail establishment, independently owned or part of a corporation operating a chain of retail establishments under the same trade name, that:

(i) Is licensed as a grocery store under § 47-2827;

(ii) Offers for sale a full line of meat, seafood, fruits, vegetables, dairy products, dry groceries, household products, and sundries; and

(iii) Occupies the address under a certificate of occupancy with the use declared as a grocery store.

(B) The term "supermarket" shall include related service departments, such as a kitchen, bakery, pharmacy, or flower shop, of a retail establishment that meets the criteria set forth in subparagraph (A) of this paragraph.

(Sept. 29, 1988, D.C. Law 7-173, § 2, 35 DCR 5758; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; October 4, 2000, D.C. Law 13-166, 2(a), 47 DCR 5821; Mar. 26, 2008, D.C. Law 17-138, § 703(a)(1), 55 DCR 1689; Apr. 8, 2011, D.C. Law 18-353, § 205(a), 58 DCR 746; Sept. 26, 2012, D.C. Law 19-171, § 114(o), 59 DCR 6190.)

Section references. — This section is referenced in § 47-1002, § 47-1508, § 47-2005, § 47-2827, § 47-3805, and § 47-4630.

Effect of amendments.

The 2012 amendment by D.C. Law 19-171 substituted "an eligible" for "a eligible" in (1B) and (2).

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-3802. Tax exemption.

(a) The development of a qualified supermarket, qualified restaurant, or retail store shall be eligible for:

(1) A 10-year real property tax exemption under § 47-1002(23);

(2) A 10-year exemption from the license fee under § 47-2827(b);

(3) A 10-year personal property tax exemption as provided under § 47-1508(a)(9); and

(4) A sales and use tax exemption on the purchase of all building materials related to the development of a qualified supermarket, qualified restaurant, or retail store as provided under §§ 47-2005(28) and 47-2206.

(b) Notwithstanding the provisions of subsection (a) of this section, a qualified restaurant or retail store shall not be eligible for an exemption beginning on or after October 1, 2010 until the fiscal effect of any such new exemptions is included in an approved budget and financial plan.

(c)(1) Effective for applications filed on or after January 1, 2011, to be eligible for any exemption provided under subsection (a) of this section, an applicant shall file with the Mayor, in such manner and form as the Mayor may prescribe, an application requesting certification of eligibility for the exemption.

(2) The Mayor shall, as nearly as practicable, complete review of requests for certification within 45 days after receipt.

(3) The Mayor shall certify to the Office of Tax and Revenue each taxpayer and property eligible for an exemption. The certification shall identify:

(A) The tax to which the certification applies;

(B) The specific taxpayer (including taxpayer identification number) and property (by square and lot or parcel or reservation number) eligible;

(C) The type or portion of the property that is eligible;

(D) The effective date of eligibility;

(E) The date on which eligibility is to terminate; and

(F) Such other information as the Office of Tax and Revenue shall require to administer the exemption.

(4) The Office of Tax and Revenue shall, as nearly as practicable, review and process certifications by the Mayor for real property tax exemptions under subsection (a)(1) of this section within 10 days after receipt.

(5) The Mayor shall notify the Office of Tax and Revenue if any taxpayer or property certified as eligible under paragraph (3) of this subsection becomes ineligible for an exemption under subsection (a) of this section. The notification shall identify:

(A) The type of tax to which the notice applies;

(B) The taxpayer (including taxpayer identification number) and property (by square and lot or parcel or reservation number);

(C) The type or portion of the property ineligible;

(D) The date on which the taxpayer or property became ineligible; and

(E) Such other information as the Office of Tax and Revenue shall require to administer the termination of the exemption.

(6) This subsection applies to the application requirements otherwise applicable to requests for exemption from the taxes listed in subsection (a) of this section, but shall not affect any other provision governing administration of the taxes.

(Sept. 29, 1988, D.C. Law 7-173, § 3, 35 DCR 5758; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; October 4, 2000, D.C. Law 13-166, 2(b), 47 DCR

5821; Mar. 26, 2008, D.C. Law 17-138, § 703(a)(2), 55 DCR 1689; Sept. 24, 2010, D.C. Law 18-223, § 7006, 57 DCR 6242; Apr. 8, 2011, D.C. Law 18-353, § 205(b), 58 DCR 746; Dec. 24, 2013, D.C. Law 20-61, § 7156, 60 DCR 12472.)

Section references. — This section is referenced in § 2-1215.55.

Effect of amendments.

The 2013 amendment by D.C. Law 20-61 substituted "a qualified restaurant or retail store" for "a qualified supermarket, qualified restaurant, or retail store" in (b).

Temporary Amendment of Section. — Section 107 of D.C. Law 19-226 amended (b) by striking the phrase "a qualified supermarket, qualified restaurant, or retail store" and inserting the phrase "a qualified restaurant or retail store" in its place.

Section 402(b) of D.C. Law 19-226 provided that the act shall expire after 225 days of its having taken effect.

Emergency legislation.

For temporary amendment of (b), see § 107 of the Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 12, 2012, 59 DCR 12478).

For temporary amendment of section, see § 107 of the Fiscal Year 2013 Budget Support Technical Clarification Congressional Review Emergency Amendment Act of 2012 (D.C. Act 19-604, January 14, 2013, 60 DCR 1045), applicable as of January 10, 2013.

For temporary (90 days) amendment of this section, see § 7156 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7156 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

CHAPTER 39A. INTERNET TAX.

Sec.
47-3931. Definitions.
47-3932. Imposition of tax.
47-3933. Scope.
47-3934. Deposit into General Fund of the District of Columbia.

§ 47-3931. Definitions.

[Applicable when contingency met].

(Dec. 24, 2013, D.C. Law 20-61, § 7312, 60 DCR 12472; Dec. 24, 2013, D.C. Law 20-61, § 7312, 60 DCR 12472.)

Section references. — This section is referenced in § 1-325.261.

Emergency legislation. — For temporary (90 days) addition of this section, see §§ 7312 and 7315 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) addition of this section, see §§ 7312 and 7315 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No.

20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Editor's notes. — Applicability of D.C. Law 20-61: Section 7315 of D.C. Law 20-61 provided that §§ 7311 through 7315 of the act shall apply as of as of the effective date of the Marketplace Fairness Act of 2013, passed by the Senate on May 6, 2013 (S. 743). The Marketplace Fairness Act of 2013 [2013 S. 743] had not become a public law as of Dec. 24, 2013.

Short title. — Section 7311 of D.C. Law 20-61 provided that Subtitle EE of Title VII of the act may be cited as the "Internet Sales Tax, Homelessness Prevention, and WMATA Momentum Fund Establishment Act of 2013".

§ 47-3932. Imposition of tax.

[Applicable when contingency met].

(Dec. 24, 2013, D.C. Law 20-61, § 7312, 60 DCR 12472.)

Emergency legislation. — For temporary (90 days) addition of this section, see §§ 7312 and 7315 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) addition of this section, see §§ 7312 and 7315 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-3931.

Editor's notes. — Applicability of D.C. Law 20-61: Section 7315 of D.C. Law 20-61 provided that §§ 7311 through 7315 of the act shall apply as of as of the effective date of the Marketplace Fairness Act of 2013, passed by the Senate on May 6, 2013 (S. 743). The Marketplace Fairness Act of 2013 [2013 S. 743] had not become a public law as of Dec. 24, 2013.

Short title. — Section 7311 of D.C. Law 20-61 provided that Subtitle EE of Title VII of the act may be cited as the "Internet Sales Tax, Homelessness Prevention, and WMATA Momentum Fund Establishment Act of 2013".

§ 47-3933. Scope.

[Applicable when contingency met].

(Dec. 24, 2013, D.C. Law 20-61, § 7312, 60 DCR 12472.)

Emergency legislation. — For temporary (90 days) addition of this section, see §§ 7312 and 7315 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) addition of this section, see §§ 7312 and 7315 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-3931.

Editor's notes. — Applicability of D.C. Law 20-61: Section 7315 of D.C. Law 20-61 provided that §§ 7311 through 7315 of the act shall apply as of as of the effective date of the Marketplace Fairness Act of 2013, passed by the Senate on May 6, 2013 (S. 743). The Marketplace Fairness Act of 2013 [2013 S. 743] had not become a public law as of Dec. 24, 2013.

Short title. — Section 7311 of D.C. Law 20-61 provided that Subtitle EE of Title VII of the act may be cited as the "Internet Sales Tax, Homelessness Prevention, and WMATA Momentum Fund Establishment Act of 2013".

§ 47-3934. Deposit into General Fund of the District of Columbia.

[Applicable when contingency met].

(Dec. 24, 2013, D.C. Law 20-61, § 7312, 60 DCR 12472.)

Emergency legislation. — For temporary (90 days) addition of this section, see §§ 7312 and 7315 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) addition of this section, see §§ 7312 and 7315 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-3931.

Editor's notes. — Applicability of D.C. Law 20-61: Section 7315 of D.C. Law 20-61 provided that §§ 7311 through 7315 of the act shall apply as of as of the effective date of the Marketplace Fairness Act of 2013, passed by the Senate on May 6, 2013 (S. 743). The Marketplace Fairness Act of 2013 [2013 S. 743] had not become a public law as of Dec. 24, 2013.

Short title. — Section 7311 of D.C. Law 20-61 provided that Subtitle EE of Title VII of the act may be cited as the "Internet Sales Tax, Homelessness Prevention, and WMATA Momentum Fund Establishment Act of 2013".

CHAPTER 40. DRUG PREVENTION AND CHILDREN AT RISK TAX CHECK-OFF.

§ 47-4002. Establishment of the Public Fund for Drug Prevention and Children at Risk; duties.

(a) There is established a Public Fund for Drug Prevention and Children at Risk.

(b) The Children and Youth Investment Trust Corporation ("CYITC") shall receive, as a grant, all monies that are generated by the tax check-off system established in § 47-1812.11b. The fund shall be administered by the CYITC and shall be used to support purposes consistent with the stated purpose of the fund. The CYITC shall submit an annual financial report to the Mayor and Council of the District of Columbia no later than March 1st of each year.

(c) The CYITC shall publicize the availability of a tax check-off for drug prevention and children at risk. The Mayor shall assist the Fund to insure public education regarding the tax check-off and District taxpayer participation in the tax check-off.

(d) The CYITC shall take any necessary step to encourage the federal government to match the funds generated through the tax check-off.

(e) The CYITC may recommend other means to generate funds for drug prevention and children at risk.

(f) The CYITC shall encourage collaborative efforts and foster a public-private partnership in the development of drug prevention and children at risk programs.

(g) The CYITC shall advise the Mayor and the Council on action needed to insure effective programming for drug prevention and children at risk in the District.

(h) The funds generated through the tax check-off shall be invested by CYITC in bonds, treasury notes, other evidences of indebtedness of the United States, or federally insured commercial banks of the United States.

(Mar. 8, 1991, D.C. Law 8-246, § 3, 38 DCR 371; Nov. 20, 1993, D.C. Law 10-56, § 10, 40 DCR 7222; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-236, § 2(e), 46 DCR 660; Aug. 16, 2008, D.C. Law

17-219, § 5010(a), 55 DCR 7598; Sept. 26, 2012, D.C. Law 19-171, § 219(b), 59 DCR 6190.)

Section references. — This section is referenced in § 47-1812.11b and § 47-4001.

Effect of amendments.

The 2012 amendment by D.C. Law 19-171 deleted "that are in compliance with § 2-311.01 et seq." at the end of (h).

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

Chapter 41. Criminal Provisions.

§ 47-4101. Attempt to evade or defeat tax.

(a) A person who willfully attempts in any manner to evade or defeat a tax, or the payment thereof, imposed by this title shall, in addition to other penalties provided by law, be guilty of a felony if the tax evaded or attempted to be evaded exceeds $10,000, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01] or twice the amount of the tax evaded or attempted to be evaded, whichever is greater, or imprisoned not more than 10 years, or both, together with the costs of prosecution.

(b) A person who willfully attempts in any manner to evade or defeat a tax, or the payment thereof, imposed by this title shall, in addition to other penalties provided by law, be guilty of a misdemeanor if the tax evaded or attempted to be evaded is $10,000 or less, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both, together with costs of prosecution. All prosecutions under this subsection shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District. The amount of any taxes that were evaded or attempted to be evaded pursuant to a single scheme or systematic course of conduct in violation of this section may be aggregated to determine the grade of the offense and the sentence for the offense.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(1), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, §§ 111(c)(1), 286(bb), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317, in (a), substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than

$10,000" and substituted "twice" for "3 times"; and substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $5,000" in (b).

Emergency legislation. — For temporary (90 days) amendment of this section, see §§ 111(c)(1) and 286(bb) of the Criminal Fine Proportionality Emergency Amendment Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-4102. Failure to collect or pay over tax.

(a) A person required under this title to collect, account for, or pay over tax imposed by this title who willfully fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by law, be guilty of a felony if the amount to be collected or accounted for and paid over exceeds $10,000, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01] or twice the amount of the tax evaded or attempted to be evaded, whichever is greater, or imprisoned not more than 10 years, or both, together with the costs of prosecution.

(b) A person required under this title to collect or account for and pay over a tax imposed by this title who fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by law, be guilty of a misdemeanor if the amount to be collected or accounted for and paid over is $10,000 or less, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both, together with costs of prosecution. All prosecutions under this subsection shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District. The amount of any taxes that were not collected, truthfully accounted for, or paid over under a single scheme or systematic course of conduct in violation of this section may be aggregated in determining the grade of the offense and the sentence for the offense.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(2), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, §§ 111(c)(2), 286(cc), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 in (a), substituted "twice" for "3 times" and substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $10,000"; and substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $5,000" in (b).

Emergency legislation. — For temporary (90 days) amendment of this section, see §§ 111(c)(2) and 286(cc) of the Criminal Fine Proportionality Emergency Amendment Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-4101.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-4103. Failure to pay tax, make return, keep records, or supply information.

(a) A person required under this title to pay a tax or estimated tax, or required by this title, or by regulations made under authority thereof, to make a return, keep any records, or supply any information, who willfully fails to pay the tax, pay the estimated tax, make the return, keep the records, or supply the information, at the time required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both, together with costs of prosecution.

(b) A person required under this title to pay a tax or estimated tax, make a return, keep any records, or supply any information, who fails to pay the tax, pay the estimated tax, make the return, keep the records, or supply the information, at the time required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both, together with costs of prosecution.

(c) All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(d) The fines set forth in this section shall not be limited by [§ 22-3571.01].

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(3), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, §§ 113(d)(1), 286(dd), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $5,000" in (a), and for "not more than $3,000" in (b); and added (d).

Emergency legislation. — For temporary (90 days) amendment of this section, see §§ 113(d)(1) and 286(dd) of the Criminal Fine Proportionality Emergency Amendment Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-4101.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-4104. Fraudulent statements or failure to make statements to employee.

A person required under this title, or under regulations made under authority thereof, to furnish a statement or supply information to an employee, who willfully furnishes a false or fraudulent statement or false or fraudulent information, or who willfully fails to furnish a statement or supply information to an employee in the manner and at the time prescribed under this title, or under regulations made under authority thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both, together with costs of prosecution.

All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(4), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 286(ee), 60 DCR 2064.)

Section references. — This section is referenced in § 16-801.

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $3,000".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(ee) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-4101.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-4105. Fraudulent withholding information or failure to supply information to employer.

A person required under this title, or under regulations made under authority thereof, to furnish withholding information or supply information to an employer, who willfully furnishes false or fraudulent withholding information or other information, or willfully fails to furnish withholding information or other information to an employer in the manner and at the time prescribed under this title, or under regulations made under authority thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both, together with costs of prosecution. All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(5), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 286(ff), 60 DCR 2064.)

Section references. — This section is referenced in § 16-801.

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $3,000".

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(ff) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-4101.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-4106. Fraud and false statements.

(a) A person who willfully makes and subscribes, delivers, or discloses a return, statement, list, account, or other document required under this title, or under regulations made under authority thereof, which he or she does not believe to be true and correct as to every material matter, shall, in addition to

other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than $5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(b) A person who willfully aids or assists in, procures, counsels, or advises the preparation or presentation under, or in connection with, a matter arising under this title, or under regulations made under authority thereof, of a return, affidavit, claim, list, account, or other document, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, list, account, or document, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than $5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(c) A person who willfully makes and subscribes, delivers, or discloses a return, statement, list, account, or other document required under this title, or under regulations made under authority thereof, which he or she does not believe to be true and correct as to every matter, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than $3,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(d) A person who willfully aids or assists in, procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under this title, or under regulations made under authority thereof, of a return, affidavit, claim, list, account, or other document, which is fraudulent or is false as to any matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, list, account, or document, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than $3,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(e) All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(f) The fines set forth in this section shall not be limited by [§ 22-3571.01].

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; June 12, 2003, D.C. Law 14-310, § 11(c), 50 DCR 1092; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(6), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 113(d)(2), 60 DCR 2064.)

Section references. — This section is referenced in § 16-801.

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 added (f).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 113(d)(2) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-4101.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-4107. Attempt to interfere with administration of District of Columbia revenue laws.

(a) A person who attempts to influence, intimidate, or impede an officer or employee of the District of Columbia acting in an official capacity under this title, or under regulations made under authority thereof, or in any other way corruptly or by force or threats of force (including a threatening letter or communication) obstructs or impedes, or attempts to obstruct or impede, the due administration of this title, regardless of the existence of an investigation brought under this title, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both, together with costs of prosecution.

(b) A person who forcibly rescues or causes to be rescued any property, or attempts to do so, after it has been seized under this title, or under regulations made under authority thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both, together with costs of prosecution.

(c) All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(7), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 286(gg), 60 DCR 2064.)

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $5,000" in (a) and (b).

Emergency legislation. — For temporary (90 days) amendment of this section, see § 286(gg) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-4101.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

CHAPTER 42. INTEREST AND PENALTIES.

Subchapter I. Interest

Subchapter I. Interest.

§ 47-4202. Interest on overpayments.

(a) Unless otherwise provided in this title, interest shall be allowed and paid on an overpayment of a tax imposed by this title at the overpayment rate set forth in subsection (c) of this section.

(b) Interest shall be allowed and paid as follows:

(1) In the case of a refund, from the date of the overpayment to a date (to be determined by the Mayor) preceding the date of the refund check by not more than 60 days, whether or not the refund check is accepted by the taxpayer after tender of the check to the taxpayer. The acceptance of the check shall be without prejudice to any right of the taxpayer to contest the amount of the overpayment and interest thereon.

(2) In the case of a return filed on or before the last day prescribed for filing the return (determined with regard to extension), interest shall not be allowed or paid before:

(A) The 91st day after the due date of an individual income tax return required under Chapter 18 of this title; or

(B) The 181st day after the due date of any other return required under this title.

(3) In the case of a return filed after the last date prescribed for filing the return (determined with regard to extension), an amended return, or a claim for refund or credit, interest shall not be allowed or paid before:

(A) The 91st day after an individual income tax return or claim is filed under Chapter 18 of this title; or

(B) The 181st day after any other tax return or claim is filed under this title.

(4) If an adjustment initiated by the Mayor results in a refund of an overpayment, interest on the overpayment shall be computed from:

(A) The 91st day after the date of the adjustment to the date of the payment in the case of an individual income tax return filed under Chapter 18 of this title; or

(B) The 181st day after the date of the adjustment to the date of the payment in the case of any other return filed under this title.

(c)(1) For overpayments on which interest is due on or before December 31, 2012, the overpayment rate shall be 6% per year simple interest.

(2) For overpayments on which interest is due beginning January 1, 2013, the overpayment rate for each annual period shall be one percentage point above the primary credit discount rate for the Richmond Federal Reserve Bank as of the previous September 30, rounded to the nearest whole number, but not exceeding 6% in the aggregate.

(June 9, 2001, D.C. Law 13-305, § 403(b), 48 DCR 334; Sept. 20, 2012, D.C. Law 19-168, § 7052, 59 DCR 8025.)

Section references. — This section is referenced in § 47-4201.

Effect of amendments. — The 2012 amendment by D.C. Law 19-168 rewrote (c).

Legislative history of Law 19-168. — Law 19-168, the "Fiscal Year 2013 Budget Support Act of 2012," was introduced in Council and assigned Bill No. 19-743. The Bill was adopted on first and second readings on May 15, 2012, and June 5, 2012, respectively. Signed by the Mayor on June 22, 2012, it was assigned Act No. 19-385 and transmitted to Congress for its review. D.C. Law 19-168 became effective on September 20, 2012.

CHAPTER 43. ADMINISTRATION.

Subchapter I. Limitations

Subchapter I. Limitations.

§ 47-4301. Periods of limitation.

Section references. — This section is referenced in § 47-2408, § 47-2753, and § 47-4303.

CASE NOTES

Compliance.

Taxpayer, which was a limited liability company, was rightly afforded the protection of the default three-year statute of limitation under D.C. Code § 47-4301(a) because the taxpayer did not fail to file a return under D.C. Code § 47-4301(d)(1)(C), in that the taxpayer, while making a good faith effort to comply with the District of Columbia's business franchise tax laws, filed the wrong form for the right tax, accurately reported its gross income, deductions, and ordinary income, and identified its corporate parent, which also filed taxes in the District and which the taxpayer asserted paid the tax for the taxpayer's income. The sole information which the taxpayer failed to provide — because it mistakenly believed it could pass through its income to its parent company — was an apportionment factor which would have only reduced the amount of the taxpayer's taxable income and could properly have been characterized as a necessary supplement or amendment to the original form. D.C. Office of Tax & Revenue v. Sunbelt Bev., LLC, 64 A.3d 138, 2013 D.C. App. LEXIS 150 (2013).

§ 47-4304.01. Defined tax credit related to IRS income adjustments.

A taxpayer whose taxable income was changed or corrected by the Commissioner of Internal Revenue for taxable years beginning after December 31, 1997, and ending before January 1, 2001, shall be allowed a tax credit equal to the decrease in the District tax for the applicable years; provided, that:

(1) The changed or corrected taxable income was based on a federal income tax provision to which District tax law conforms;

(2) The District has not previously adjusted the taxpayer's return to encompass the change or correction;

(3) The tax credit shall be applied over a 4-year period in equal amounts in tax years beginning on or after January 1, 2018;

(4) The credit shall be without overpayment interest; and

(5) In each year in which the credit is taken on a return, the taxpayer shall notify the Office of Tax and Revenue by designating on that return the tax type or types to which the credit shall apply for that year.

(Feb. 22, 2014, D.C. Law 20-85, § 2(b), 61 DCR 184.)

Legislative history of Law 20-85. — Law 20-85, the "Tax Clarity Equity Act of 2013," was introduced in Council and assigned Bill No. 20-348. The Bill was adopted on first and second readings on November 5, 2013, and December 3, 2013, respectively. Signed by the Mayor

on December 27, 2013, it was assigned Act No. 20-255 and transmitted to Congress for its review. D.C. Law 20-85 became effective on February 22, 2014.

Subchapter II. Summons Authority; Records; Protests.

§ 47-4312. Protest of assessment.

Section references. — This section is referenced in § 2-1831.03, § 47-1528, § 47-1812.05, § 47-2019, § 47-2316, § 47-2410, § 47-2413, § 47-3717, § 47-3908, § 47-4217, § 47-4303, § 47-4433, § 47-4451, and § 47-4491.

CASE NOTES

Jurisdiction.

District of Columbia Office of Tax and Revenue's (OTR) jurisdiction argument in an action stemming from the nonreceipt of a tax refund was without merit. Had OTR made the claim that the taxpayers owed $790 on their 2004 return in timely fashion, there they would have had the right either to challenge the assessment before the District's Office of Administrative Hearings or to pay the disputed amount and sue for a refund in the Superior Court; the legislature surely could not have intended that OTR's unreasonable tardiness in asserting the claim with respect to the 2004 tax year would deprive the taxpayers, who were not at fault in any way, of the most economical option available to them, D.C. Office of Tax & Revenue v. Shuman, 82 A.3d 58, 2013 D.C. App. LEXIS 800 (2013).

Applied in D.C. Office of Tax & Revenue v. Sunbelt Bev., LLC, 64 A.3d 138, 2013 D.C. App. LEXIS 150 (2013).

CHAPTER 44. COLLECTIONS.

Subchapter I. General Provisions

Subchapter I. General Provisions.

§ 47-4402. Credit card or electronic payment of taxes.

(a) For purposes of this section, "electronic funds transfer" means a transfer of funds, other than a transaction by check, draft, or similar paper instrument, that is initiated through an electronic terminal, telephone, or computer or magnetic tape for the purpose of ordering, instructing, or authorizing a financial institution to debit or credit an account. The term includes point of sale transfers, automated teller machine transfers, direct deposit or withdrawal of funds, transfers initiated by telephone, and transfers resulting from debit card transactions.

(b) The Mayor may accept payment of taxes by credit card or electronic funds transfer. The Mayor may contract with a bank or credit card vendor, or third party provider, for the acceptance of the credit card or other form of payment, with any fee or charge for the election to use this method of payment absorbed by the taxpayer, or, in the alternative, paid to the vendor or

contractor out of the monies collected. If the taxpayer elects to pay by one of these methods, the payment shall not be deemed to be made until the District receives the funds.

(c) The Mayor may require non-individual taxpayers to make payments electronically if the amount of the payment due for a period exceeds $5,000.

(June 9, 2001, D.C. Law 13-305, § 405(b), 48 DCR 334; Mar. 3, 2010, D.C. Law 18-111, § 7131, 57 DCR 181; Sept. 20, 2012, D.C. Law 19-168, § 7062, 59 DCR 8025.)

Section references. — This section is referenced in § 8-102.03.

Effect of amendments.

The 2012 amendment by D.C. Law 19-168 substituted "$5,000" for "$10,000" in (c).

Legislative history of Law 19-168. — Law 19-168, the "Fiscal Year 2013 Budget Support Act of 2012," was introduced in Council and assigned Bill No. 19-743. The Bill was adopted on first and second readings on May 15, 2012, and June 5, 2012, respectively. Signed by the Mayor on June 22, 2012, it was assigned Act No. 19-385 and transmitted to Congress for its review. D.C. Law 19-168 became effective on September 20, 2012.

§ 47-4405. Collections through third party contractors.

(a) For purposes of this section, the term "delinquent taxes" includes all tax liabilities that are due and owing for a period longer than 90 days which may be collected under this chapter and for which the taxpayer has been sent notice in accordance with subsection (b)(1) of this section.

(b)(1) For the purpose of collecting delinquent taxes due from a taxpayer, the Mayor may contract with a collection agency inside or outside the District of Columbia. Before contracting with a collection agency, the Mayor shall send the taxpayer at least one written notice, by certified or registered mail, to the taxpayer's last known mailing address requesting payment. The notice shall state that the matter of the taxpayer's delinquency may be referred to a collection agency. The taxpayer shall have 30 days from the date of mailing of the certified or registered notice to pay, in full, the delinquent taxes before the delinquent account is referred to a collection agency.

(2) All funds collected by the collection agency shall be remitted to the Mayor not less than once a month. Forms to be utilized for the remittances may be prescribed by the Mayor. The Mayor may require that the collection agency furnish a bond securing compliance with the provisions of this subsection and the contract with the District of Columbia.

(3) The costs of collection, including reasonable attorneys' or agents' fees, shall be the responsibility of the delinquent taxpayer. In addition to the costs of collection, the collection agency may charge a collection fee not in excess of 25% of the total amount of the delinquent taxes, including penalties and interest, that is actually collected.

(c) Notwithstanding any other provision contained in this title or Title 42, the tax return or other information required to be disclosed in connection with the tax return may be provided to a collection agency for purposes of collecting a delinquent tax under this section. If the tax return or other information is provided to a collection agency under this subsection, the collection agency shall not disclose the information to a third party, other than the taxpayer (or

his or her representative), unless the Mayor would be authorized by law to make the disclosure. A collection agency, or employee of a collection agency, violating the provisions of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned for not more than 180 days, or both. All prosecutions under this paragraph shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District of Columbia.

(d) If the Mayor does not contract with a collection agency inside or outside the District of Columbia, for the collection of delinquent taxes due from a taxpayer, a collection fee not in excess of 25% may be charged by the District as set forth in subsection (b)(3) of this section.

(June 9, 2001, D.C. Law 13-305, § 405(b), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 33(bb), 49 DCR 8140; Apr. 4, 2003, D.C. Law 14-282, § 11(eee), 50 DCR 896; Apr. 13, 2005, D.C. Law 15-354, § 73(o)(1), 52 DCR 2638; Oct. 20, 2005, D.C. Law 16-33, § 1062, 52 DCR 7503; June 11, 2013, D.C. Law 19-317, § 286(hh), 60 DCR 2064.)

Section references. — This section is referenced in § 47-4407.

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $1,000" in (c).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 286(hh) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — Law 19-317, the "Criminal Fine Proportionality Amendment Act of 2012," was introduced in Council and assigned Bill No. 19-214. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Jan. 23, 2013, it was assigned Act No. 19-641 and transmitted to Congress for its review. D.C. Law 19-317 became effective on June 11, 2013.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

§ 47-4406. Secrecy of returns.

(a) Except as provided in subsections (b), (c), (d)(2), (e), (e-1), and (e-2) of this section, and except as to an official of the District of Columbia, having a right thereto in his official capacity, an officer, employee, or contractor, or a former officer, employee, or contractor, of the District of Columbia shall not divulge or make known in any manner the amount of reported value, or any information relating to value or the computation of value, disclosed in a return required to be filed under this title. The original (or a copy) of a tax return desired for use in litigation in court shall not be furnished where the District of Columbia or the United States is not interested in the result of the litigation, whether or not the request is contained in an order of the court. Nothing contained in this section shall prevent the furnishing to the taxpayer of a copy of his or her return upon the payment of a fee as provided by the Mayor. This subsection shall also be applicable to federal, state, or local tax returns (or copies of these returns) and to federal, state, or local tax information either submitted by the taxpayer or otherwise obtained.

(b) The District of Columbia may provide the information reported in a tax

return to either the Mayor, the Office of Administrative Hearings, or the United States if either the District of Columbia or the United States is a party to litigation in which either of the 2 governments is interested in the result of the litigation and if the information reported in the tax return would be relevant to the liabilities of the parties in the litigation.

(c) The District of Columbia may provide the information reported in a tax return to either the federal government or a state government if the United States, with respect to disclosure to the federal government, and the state government, with respect to disclosure to the state government, grant substantially similar privileges to the District of Columbia.

(d) The District of Columbia may publish the following information if it does not identify particular tax returns and items in tax returns:

(1) Statistics about the tax system;

(2) A list of taxpayers who are delinquent in their taxes; and

(3) Other information that may help the Mayor collect taxes.

(e) The District of Columbia may disclose information reported on tax returns to a contractor obligated to the District of Columbia to store documents or information to provide other services related to tax administration to the extent that the disclosure relates to the obligations of the contractor.

(e-1) The provisions of this section shall not apply to the return required by §§ 42-1103 and 47-903, unless otherwise provided by regulation.

(e-2) Nothwithstanding [sic] any other provision of this section, the Office of Tax and Revenue may furnish in accordance with § 11-1905 to the Superior Court of the District of Columbia, upon request of the Court, the names, addresses, and social security numbers of individuals who have filed a return under § 47-1805.02(1).

(f) A person who willfully violates this section shall be guilty of a misdemeanor and upon conviction thereof, shall be fined not more than the amount set forth in [§ 22-3571.01], or imprisoned not more than 180 days, or both. Prosecutions under this section shall be brought in the Superior Court of the District of Columbia by the Attorney General for the District of Columbia in the name of the District of Columbia.

(June 9, 2001, D.C. Law 13-305, § 405(b), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(fff), 50 DCR 896; Dec. 9, 2003, D.C. Law 15-50, § 2(b), 50 DCR 8980; Dec. 7, 2004, D.C. Law 15-217, § 4(m), 51 DCR 9126; Apr. 13, 2005, D.C. Law 15-354, § 73(o)(2), 52 DCR 2638; June 11, 2013, D.C. Law 19-317, § 286(ii), 60 DCR 2064.)

Section references. — This section is referenced in § 47-903.

Effect of amendments.

The 2013 amendment by D.C. Law 19-317 substituted "not more than the amount set forth in [§ 22-3571.01]" for "not more than $1,000" in (f).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 286(ii) of the Criminal Fine Proportionality Emergency Act of 2013 (D.C. Act 20-45, April 1, 2013, 60 DCR 5400, 20 DCSTAT 1300).

Legislative history of Law 19-317. — See note to § 47-4405.

Editor's notes. — Applicability of D.C. Law 19-317: Section 401 of D.C. Law 19-317 provided that the act shall apply only to offenses committed on or after June 11, 2013.

Subchapter III. Refund Offset.

§ 47-4431. Refund offset.

(a) The Mayor, within the applicable period of limitations set forth in § 47-4302, may credit the amount of the overpayment of a tax, including interest allowed thereon, against the liability for a tax or an installment thereof (whether the tax was assessed as a deficiency or otherwise) of the person who made the overpayment and shall, subject to subsections (c) and (d) of this section, refund any balance to the person.

(b) The Mayor may credit the amount of the overpayment, including interest, in the following order of priority:

(1) Liability for District of Columbia taxes;

(2) Liability for United States taxes;

(3) Liability for state, local, or municipal taxes if a reciprocal tax refund offset agreement with the District under § 47-4440(e) is in effect at the time the refund is to be issued; and

(4) Other liabilities set forth in this section.

(c) The Mayor shall credit the amount of the overpayment of an individual who has been determined:

(1) To owe overdue child support, as defined in section 466(e) of the Social Security Act, approved August 16, 1984 (98 Stat. 1310; 42 U.S.C. § 666(e)), for purposes of enforcing an order under any state plan approved under Part D of Title IV of the Social Security Act, approved January 4, 1975 (88 Stat. 2351; 42 U.S.C. § 651 et seq.), for persons identified by the Mayor under subsection (d) of this section;

(2) To be in default under the provisions of federal student loan programs as determined under subsection (e) of this section;

(3) To owe to the District a repayment for benefit overpayment under Chapter 1 of Title 51 as determined under subsection (f) of this section; or

(4) To owe delinquent taxes, fees, fines or other liabilities to the Department of Motor Vehicles.

(d) Upon request, the Superior Court of the District of Columbia shall provide the Mayor with the names, and any other available identifying information, of individuals whom the Superior Court of the District of Columbia has determined are more than 60 days in arrears in court-ordered child support payments.

(e) For purposes of collecting an amount determined to be in default under federal student loan programs, the university shall provide the Mayor with the names, and any other available identifying information, of individuals whom the university has determined to be in default. A determination and notice of default under federal student loan programs shall be made as follows:

(1) The determination of whether an individual is in default under subsection (c)(2) of this section and the defaulted principal amount outstanding shall be made in accordance with the terms of the loan.

(2) Immediately upon the university's determination that an individual is in default, the university shall provide the individual with written notice of its

determination by registered mail. The individual shall have 10 days from receipt of the notice to inform the university of the individual's intention to contest the validity of the determination.

(3) Upon receipt of notice that an individual intends to contest the validity of the university's determination, the university shall provide the individual with a hearing in accordance with the provisions of subchapter I of Chapter 5 of Title 2.

(f) For purposes of collecting an amount determined to be an overpayment of unemployment compensation, the Department of Employment Services, through its Director, shall provide the Mayor with the names, and any other identifying information, of individuals whom the Director has determined to have received benefit overpayments. Determination and notice of overpayment of unemployment compensation shall be made in accordance with the provisions of §§ 51-111, 51-112, and 51-119.

(g) For purposes of this section, the term:

(1) "University" means the University of the District of Columbia established by § 38-1202.01(b);

(2) "Federal student loan programs" means the programs authorized by the National Defense Education Act of 1958, approved September 2, 1958 (72 Stat. 1580; 20 U.S.C. § 401 et seq.), the Higher Education Act of 1965, approved Nov. 8, 1965 (79 Stat. 1219; 20 U.S.C. § 1001 et seq.), and Part B of Title VIII of the Public Health Service Act, approved September 4, 1964 (78 Stat. 913; 42 U.S.C. § 297a et seq.).

(3) "Unemployment compensation" means the unemployment compensation benefits paid under the program established by Chapter 1 of Title 51 and administered under Reorganization Plan No. 1 of 1980, effective April 17, 1980.

(June 9, 2001, D.C. Law 13-305, § 405(b), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 33(cc), 49 DCR 8140; Sept. 20, 2012, D.C. Law 19-168, § 7082, 59 DCR 8025.)

Section references. — This section is referenced in § 47-875, § 47-4433, and § 47-4435.

Effect of amendments.

The 2012 amendment by D.C. Law 19-168 added (c)(4) and made related changes.

Legislative history of Law 19-168. — Law 19-168, the "Fiscal Year 2013 Budget Support Act of 2012," was introduced in Council and assigned Bill No. 19-743. The Bill was adopted on first and second readings on May 15, 2012, and June 5, 2012, respectively. Signed by the Mayor on June 22, 2012, it was assigned Act No. 19-385 and transmitted to Congress for its review. D.C. Law 19-168 became effective on September 20, 2012.

CHAPTER 46. SPECIAL TAX INCENTIVES.

Sec.

§ 47-4605. Carver 2000 Low-Income and Senior Housing Project — Tax exemptions.

(a) For the purposes of this section, the term "Carver 2000 Low-Income and Senior Housing Project" means the financing, refinancing, or reimbursing of costs incurred for the acquisition, development, construction, installation, and equipping of the mixed-use 176 units of apartment and town homes for senior citizens and low-income residents of the District of Columbia, located in the following squares and lots: 5140-0088; 5190-0806; 5190-0807; 5190-0808; 5348-0001; 5348-0002; 5348-0003; 5348-0004; 5348-0005; 5348-0006; 5348-0007; 5348-0008, and consisting of:

(1) Land and improvements that are to be renovated into approximately 176 units of apartments and town homes for senior citizens and low-income families; and

(2) All common areas and ancillary improvements identified in any pre-existing financing agreements supporting the development of low-income and senior housing in the lots and squares identified in this subsection.

(b) The Carver 2000 Low-Income and Senior Housing Project shall be exempt from the tax imposed by §§ 42-1102 and 47-903.

(c) The sales and rental of tangible personal property to be incorporated in or consumed in the Carver 2000 Low-Income and Senior Housing Project, whether or not the sale, rental, or nature of the material or tangible personal property is incorporated as a permanent part of the Carver 2000 Low-Income

and Senior Housing Project or the Carver 2000 Low-Income and Senior Housing Project property, shall be exempt from the tax imposed by § 47-2002.

(d)(1) The Carver 2000 Low-Income and Senior Housing Project property shall be exempt from the tax imposed by Chapter 8 of this title, and any related fees waived.

(2) The real property tax exemption and fee waiver granted by paragraph (1) of this subsection shall apply for the 16 consecutive real property tax years beginning with Tax Year 2003.

(3) The real property tax exemption granted by paragraph (1) of this subsection shall apply to Square 5190, lots 806, 807, and 808, and Square 5348 lots 1, 2, 3, 4, 5, 6, 7, and 8 for the consecutive real property tax years beginning with Tax Year 2003.

(e) The exemptions pursuant to subsections (c) and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Carver 2000 Low-Income and Senior Housing Project or the Carver 2000 Low-Income and Senior Housing Project.

(Oct. 20, 2005, D.C. Law 16-33, § 1172(b), 52 DCR 7503; Mar. 2, 2007, D.C. Law 16-191, § 5(e), 53 DCR 6794; July 13, 2012, D.C. Law 19-151, § 2, 59 DCR 5134; Sept. 20, 2012, D.C. Law 19-168, § 7005, 59 DCR 8025.)

Effect of amendments.

D.C. Law 19-151, in subsec. (a), substituted "squares and lots: 5140-0088;" for "lots and squares: 5140 0819; 5140 0820; 5140 0821; 5140 0822; 5140 0823; 5140 0824; 5140 0825; 5140 0826;"; in subsec. (d)(1), substituted "Chapter 8 of this title, and any related fees waived" for "Chapter 8"; in subsec. (d)(2), substituted "exemption and fee waiver granted" for "exemption granted" and "apply for the 16" for "only apply for the 8".

The 2012 amendment by D.C. Law 19-168 added (d)(3).

Emergency legislation.

For temporary (90 day) amendment of section, see § 7005 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see §§ 2, 3 of the Carver 2000 Low-Income and Senior Housing Project Congressional Review Emergency Act of 2012 (D.C. Act 19-407, July 24, 2012, 59 DCR 9128).

For temporary (90 day) amendment of section, see § 7005 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

For temporary (90 days) repeal of D.C. Law 19-151, § 3, see § 7004 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 19-151, § 3, see § 7004 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-151. — Law 19-151, the "Carver 2000 Low-Income and Senior Housing Project Amendment Act of 2012", was introduced in Council and assigned Bill No. 19-437, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 17, 2012 and May 1, 2012, respectively. Signed by the Mayor on May 11, 2012, it was assigned Act No. 19-357 and transmitted to both Houses of Congress for its review. D.C. Law 19-151 became effective on July 13, 2012.

Legislative history of Law 19-168. — Law 19-168, the "Fiscal Year 2013 Budget Support Act of 2012," was introduced in Council and assigned Bill No. 19-743. The Bill was adopted on first and second readings on May 15, 2012, and June 5, 2012, respectively. Signed by the Mayor on June 22, 2012, it was assigned Act No. 19-385 and transmitted to Congress for its review. D.C. Law 19-168 became effective on September 20, 2012.

Short title.

Section 7001 of D.C. Law 20-61 provided that Subtitle A of Title VII of the act may be cited as the "Subject to Appropriations Repealers Amendment Act of 2013".

Editor's notes. — Section 3 of D.C. Law 19-151 provided: "Sec. 3. Applicability. This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

Section 7004 of D.C. Law 20-61 repealed D.C. Law 19-151, § 3.

§ 47-4608. DC-USA development project — Tax exemptions.

Emergency legislation.

For temporary (90 days) tax increment revenue bonds DC USA project extension, see § 7022-7024 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) tax increment revenue bonds DC USA project extension, see § 7022 and 7023 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Short title. — Section 7021 of D.C. Law 20-61 provided that Subtitle B of Title VII of the act may be cited as the "Tax Increment Revenue Bonds D Extension Act of 2013".

Editor's notes. — Section 7022 of D.C. Law 20-61 provided:

"Definitions. For the purposes of this subtitle [Subtitle B of Title 7 of D.C. Law 20-61], the term:

"(1) 'Available Real Property Tax Revenues' means the revenues resulting from the imposition of the tax provided for in Chapter 8 of Title 47 of the District of Columbia Official Code and the tax imposed by D.C. Official Code § 47-1005.01, including any penalties and interest charges, exclusive of the special tax provided for in section 481 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 807; D.C. Official Code § 1-204.81), pledged to the payment of general obligation indebtedness of the District.

"(2) 'Available Sales Tax Revenues' means the revenues resulting from the imposition of the tax imposed pursuant to Chapter 20 of Title 47 of the District of Columbia Official Code, including any penalties and interest charges, exclusive of the portion thereof required to be deposited in the Washington Convention Center Fund established pursuant to section 208 of the Washington Convention Center Authority Act of 1994, effective September 28, 1994 (D.C. Law 10-188; D.C. Official Code § 10-1202.08).

"(3) 'Available Tax Increment' means the sum of the Available Sales Tax Revenues and Available Real Property Tax Revenues generated by the DC-USA Project TIF Area minus the sum of Available Sales Tax Revenues and Available Real Property Tax Revenues generated in the respective base year, as certified by the Chief Financial Officer.

"(4) 'Bonds' means the $46.9 million National Capital Revitalization Variable Rate Revenue Bonds (DC USA Parking Garage Project) Series 2006.

"(5) 'Chief Financial Officer' means the Chief Financial Officer of the District of Columbia.

"(6) 'DC USA Project TIF Area' means the following parcels and lots and squares: Square 2674, Lot 0866; Square 2674, Lot 0720; Square 2674, Lot 0863; Square 2674, Lot 0832; Square 2674, Lot 0812; Square 2674, Lot 0869; Square 2674, Lot 0719; Square 2674, Lot 0872; Square 2674, Lot 0870; Square 2674, Lot 0871."

Section 7023 of D.C. Law 20-61 provided:

"Allocation of Available Tax Increment. There is allocated to the repayment of the Bonds 100% of the Available Tax Increment until such time as the Bonds are paid in full. The Available Real Property Tax Revenues shall be calculated based upon the assessed value of the real property comprising the DC-USA Project TIF Area as of January 1, 2004, for the base year of tax year 2005 as certified by the Chief Financial Officer. The Available Sales Tax Revenues shall be calculated based upon the sales tax revenue for base year 2003 as certified by the Chief Financial Officer."

§ 47-4616. Payments in lieu of taxes, Southwest Waterfront PILOT/TIF Area.

(a) For the purposes of this section, the term:

(1) "Bonds" means any bonds, notes, or other obligations issued by the District pursuant to the Southwest Waterfront Bond Financing Act of 2008 [D.C. Law 17-252].

(2) "Lot" means real property as defined in § 47-802(1).

(3) "Master Developer" means the development entity to which the District transfers the leasehold interest in the Southwest Waterfront PILOT/TIF Area and which is responsible for the planned development of the entire Southwest Waterfront PILOT/TIF Area, including the project.

(4) "Southwest Waterfront PILOT/TIF Area" shall consist of the following geographic area:

(A) Approximately 23 acres of land area between the southern curb line of Maine Avenue, S.W., and the bulkhead paralleling the Washington Channel from the western edge of the Fish Market to the western curb of 6th Street, S.W., to the eastern edge of Lot 843, Square 473, the eastern edge of Lots 883, 884, and 885, Square 503, to the eastern edge of parcel 25⅝, to the western edge of the P Street, S.W., right-of-way; and

(B) The riparian area and piers associated with the land described in subparagraph (A) of this paragraph, which include:

(i) The Fish Market;

(ii) The Capital Yacht Club;

(iii) The Gangplank Marina; and

(iv) Piers 4 and 5.

(5) "Owner" shall have the same meaning as provided in § 47-802(5) and shall include the holder of a possessory interest as described in § 47-1005.01.

(6) "Payment in lieu of taxes" or "PILOT" means payments made in lieu of real property taxes pursuant to this section.

(7) "PILOT period" means, with respect to any lot within the Southwest Waterfront PILOT/TIF Area, the period commencing on the date the lot is transferred by the District to the Master Developer and ending on the earlier of:

(A) September 30, 2044; or

(B) The day after all of the bonds are paid or provided for and are no longer outstanding pursuant to their terms.

(8) "Project" means the publicly owned infrastructure located within the Southwest Waterfront PILOT/TIF Area, including streets, parking facilities, sidewalks, walkways, streetscapes, parks, bulkheads, piers, curbs, gutters, and gas, electric, and water utility lines, and the acquisition, equipping, relocation, construction, and redevelopment of certain public facilities, including parks.

(b) During the PILOT period:

(1) The lots in the Southwest Waterfront PILOT/TIF Area that are subject to the PILOT shall be exempt from real property taxation, including the special tax provided for in § 1-204.81; and

(2)(A) Possessory interests in such lots shall be exempt from the possessory interest tax imposed by § 47-1005.01.

(B) Each owner of a lot, other than the United States or the District, or an otherwise taxable possessory interest in a lot in the Southwest Waterfront PILOT/TIF Area shall enter into a PILOT agreement with the District obligating the owner to make an annual PILOT in an amount equal to the real property taxes, including the special tax provided for in § 1-204.81, or possessory interest taxes that the owner would be obligated to pay on the lot or possessory interest in the Southwest Waterfront PILOT/TIF Area in the absence of this section, which agreement shall run with the land and be binding on the successors and assigns of the original owner.

(c) The Chief Financial Officer shall determine the amount of PILOT due for each lot and shall generally administer the PILOT program established

herein, in the same manner as provided for real property taxation under Chapter 8 of this title or in the case of PILOT due with respect to possessory interests under § 47-1005.01.

(d) The PILOT shall be subject to the same penalty and interest provisions as unpaid real property taxes under Chapter 8 of this title or unpaid possessory interest taxes under § 47-1005.01(f)(3).

(e) All PILOT shall be made to the District and shall be allocated as provided in the Southwest Waterfront Bond Financing Act of 2008 [D.C. Law 17-252].

(f) The PILOT shall be paid at the same time and in the same manner as real property taxes under Chapter 8 of this title.

(g) A lien for unpaid PILOT, including penalty and interest, shall attach to the applicable lot within the Southwest Waterfront PILOT/TIF Area in the same manner and with the same priority as a lien for delinquent real property tax under Chapter 13A of this title. Unpaid PILOT shall be collected in accordance with Chapter 13A of this title. Notwithstanding the foregoing, if a possessory interest tax would be imposed with respect to a lease or right to use a lot pursuant to § 47-1005.01 but for this section, the failure to make payments in lieu of taxes with respect to the possessory interest shall be enforced against the owner of the possessory interest in the manner specified in § 47-1005.01(f)(3). The PILOT shall be deemed a tax within the meaning of 11 U.S.C. §§ 502(b), 505, and 507(a)(8)(B).

(h) The owner of a lot or possessory interest within the Southwest Waterfront PILOT/TIF Area may challenge any assessment or reassessment of the lot or possessory interest in accordance with the provisions of Chapter 8 of this title and the applicable PILOT shall reflect the result of the challenge.

(i) The PILOT shall be an assessment for the purposes of §§ 47-832 through 47-835 relating to subdivisions of lots, parcels, or tracts.

(Oct. 22, 2008, D.C. Law 17-252, § 201(b), 55 DCR 9251; Sept. 26, 2012, D.C. Law 19-171, § 124, 59 DCR 6190.)

Section references. — This section is referenced in § 47-895.01 and § 47-895.04.

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4617. Sales tax exemption for sales to Close Up Foundation. [Expired].

Expired.

(Mar. 20, 2009, D.C. Law 17-307, § 2(b), 56 DCR 25.)

Editor's notes. — Section (b) of this section as enacted by D.C. Law 17-307 stated that this section shall expire on December 31, 2012.

§ 47-4618. Eckington One Residential Project tax exemptions.

(a) For the purposes of this section, the term:

(1) "Developer" means NoMa West Residential I, LLC, its successors, affiliates, and assigns.

(2) "Eckington One Residential Project" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred, of the mixed-use, multi-family residential and ground-floor retail project located on the Eckington One Residential Property, consisting of:

(A) Approximately 600 units of residential condominium/apartment house use totaling approximately 560,000 square feet of floor area and housed in 3 buildings, including approximately 48 units of affordable housing;

(B) Approximately 1,000 square feet of ground-floor retail space;

(C) Below-grade parking garages; and

(D) Other ancillary improvements, including extension of Q Street, N.E., from Eckington Place to Harry Thomas Way.

(3) "Eckington One Residential Property" means the real property, including any improvements constructed thereon, located in Lots 816, 817, 818, 819, and 820, Square 3576 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future).

(b)(1) The tax imposed by Chapter 8 of this title on the Eckington One Residential Property shall be abated as follows:

(A) In tax year 2010, taxes in excess of 107% of the taxes paid for tax year 2009;

(B) In tax year 2011, taxes in excess of 113.96% of the taxes paid for tax year 2009; and

(C) In tax year 2012 and each year thereafter, taxes in excess of 121.25% of the taxes paid for tax year 2009.

(2) The real property tax abatement granted by paragraph (1) of this subsection shall only apply for the 10 consecutive real property tax years beginning in the tax year in which the developer begins development on the Eckington One Residential Property. The developer shall notify the Director of the Real Property Tax Administration of the Office of Tax and Revenue by certified mail that development has started within 30 days of the commencement of development.

(3) The real property tax abatements granted by paragraphs (1) and (2) of this subsection shall not exceed, in the aggregate, $5 million, plus 6% per year of the unused amount of the real property tax abatement from the commencement of development.

(c) The abatement pursuant to subsection (b) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Eckington One Residential Project or the Eckington One Residential Property.

(d) This section shall not:

(1) Prevent or restrict the developer from utilizing any other tax, development, or other economic incentives available to the Eckington One Residential Project or the Eckington One Residential Property; or

(2) Limit the owner of the Eckington One Residential Property from appealing or contesting its real estate tax assessment.

(Mar. 25, 2009, D.C. Law 17-348, § 2, 56 DCR 971; Sept. 26, 2012, D.C. Law 19-171, § 125, 59 DCR 6190.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4619. Abatement of real property taxes for the temporary Walker Jones/Northwest One Unity Health Center.

(a) For the purposes of this section, the term "Unity Health Center" means the portion of the real property described as Lot 253, Square 672, in use by Unity Health Care, Inc., as the Walker Jones/Northwest One Unity Health Center.

(b) The real property taxes imposed by Chapter 8 of this title on the Unity Health Center shall be abated for the period of October 1, 2009 to September 30, 2013.

(Mar. 25, 2009, D.C. Law 17-351, § 2, 56 DCR 1113; Sept. 26, 2012, D.C. Law 19-171, § 126, 59 DCR 6190.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4620. St. Martin's Apartments project tax exemptions.

(a) For the purposes of this section, the term:

(1) "Affordable rental housing project" means a housing development in which units are rented to households with not more than 60% of area median income (adjusted for household size) as such amount of area median income is determined by the United States Department of Housing and Urban Development when they qualify for admission and for a rent not to exceed the rent ceiling for each unit size, as determined by the District of Columbia Housing Finance Agency in accordance with the Federal Low Income Housing Tax Credit regulations.

(2) "Developer Owner" means St. Martin's Apartments, LP, and its successors, affiliates, and assigns.

(3) "Developer Sponsor" means C.C.S. Housing, Inc., its successors, affiliates, and assigns.

(4) "St. Martin's Apartments project" means the acquisition, rehabilitation, and equipping, including the financing, refinancing, or reimbursing of costs incurred, of an affordable housing project located on the land in St. Martin's Parish located on Lot 116, Square 3531 and leased from the Roman Catholic Archdiocese of Washington or Roman Catholic Archbishop of Washington property, consisting of:

(A) A building containing 178 units of rental housing on the St. Martin's Apartments property; and

(B) Other ancillary improvements, including the parking facility included within the building and any cellular tower or cellular equipment on or in the building.

(5) "St. Martin's Apartments property" means the real property, including any improvements thereon, located on Lot 116, Square 3531.

(b) The following conveyances with respect to the St. Martin's Apartments project or property shall be exempt from the tax imposed by §§ 42-1103 and 47-903:

(1) Any conveyances to the Developer Sponsor; and

(2) Any conveyances from the Developer Sponsor to an entity that operates the St. Martin's Apartments project or property as an affordable rental housing project.

(c) The St. Martin's Apartments property shall be exempt from all property tax so long as the property is operated as an affordable rental housing project, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009 as if the exemption were granted administratively.

(d) The St. Martin's Apartments project and the St. Martin's Apartments property shall be exempt from any public space permit fees imposed by § 47-2718.

(e) The exemptions pursuant to subsections (c) and (d) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the St. Martin's Apartments project or the St. Martin's Apartments property.

(f) This section shall not prevent or restrict the Developer Sponsor or Developer Owner from utilizing any other tax, development, or other economic incentives available to the St. Martin's Apartments project or the St. Martin's Apartments property.

(Mar. 25, 2009, D.C. Law 17-355, § 2, 56 DCR 1159; Sept. 26, 2012, D.C. Law 19-171, § 127, 59 DCR 6190.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376

and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4621. Gateway Market Center and Residences, 1240 — 1248 4th Street, N.E., Lots 5, 800, 802, and 809, and Parcels 129/9 and 129/32, Square 3587 real property tax abatement and sales tax exemption.

(a) For the purposes of this section, the term:

(1) "Gateway Market Center and Residences" means the real property located at 1240 — 1248 4th Street, N.E., more particularly described as Lots 5, 800, 802, and 809, and Parcels 129/9 and 129/32, Square 3587.

(2) "Gateway Market Center and Residences Project" means the mixed-use development to be constructed on the Lots 5, 800, 802, and 809, and Parcels 129/9 and 129/932, Square 3587.

(b)(1) Subject to the conditions set forth in paragraph (2) of this subsection, begining [beginning] in the tax year that the developer begins development/construction on the Gateway Market Center and Residences Project, the tax imposed by Chapter 8 of this title on the Gateway Market Center and Residences for 20 consecutive years shall be as follows:

(A) For the first 10 years, the amount of the real property tax that is required to be paid at the date of the application for the building permit for the Gateway Market Center and Residences Project or the date that the Zoning Commission approves the planned unit development application for the Gateway Market Center and Residences Project;

(B) For the second 10 years, 10% of the annual assessment of real property taxes and an increase of 10% each year in years 11 through 20 until the annual real property taxation equals 100%.

(2) Paragraph (1) of this subsection shall be subject to the following conditions:

(A) The Gateway Market Center and Residences shall be owned by Sang Oh & Company, Inc., its assignees, or successors.

(B) The Gateway Market Center and Residences shall be used to develop a mixed-use development with retail, office, and residential uses as set forth in the Land Disposition/Purchase Agreement (DC-DHCD Contract No. 2004-3) between Sang Oh & Company, Inc., and the District of Columbia, dated February 26, 2004, and as has been and as may be amended.

(C) The residential component of the mixed-use development shall set aside 20% of the total residential units (24 units) as affordable housing for household incomes of no more than 80% of the Area Median Income in perpetuity.

(D) The mixed-use development shall include public amenities requested by Advisory Neighborhood Commission 5B, including a 100-seat community meeting room, an office for Advisory Neighborhood Commission 5B, and a Metropolitan Police Department community work station for the Fifth District, all rent-free in perpetuity.

(E) Gateway Market Center, LLC shall comply with its First Source and LSDBE commitments as set forth in the "Application for Economic Assistance" to the District government.

(3) The construction and completion of Gateway Market Center and Residences will contribute to the health, education, safety, or welfare of, or the creation or preservation of jobs for, residents of the District, or to economic development of the District.

(c)(1) Sales of building materials for Gateway Market Center and Residences Project shall be exempt from the tax imposed by Chapter 20 of this title.

(2) The amount of all taxes exempted under this subsection shall not exceed $250,000. The developer, Gateway Market Inc., shall immediately notify the Office of Tax and Revenue when such limit is attained and provide an accounting to the Office of Tax and Revenue upon its request.

(3) The sales tax exemption certification shall be issued to Gateway Market Inc., its assignees, or successors, shall be non-transferable, and shall expire when the limit in paragraph (2) of this subsection has been attained or on December 31, 2011, whichever occurs sooner.

(Mar. 25, 2009, D.C. Law 17-359, § 2(2), 56 DCR 1193; Sept. 26, 2012, D.C. Law 19-171, § 128, 59 DCR 6190.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4622. Sales and use tax credit for the National Law Enforcement Museum.

(a) The National Law Enforcement Officers Memorial Fund, Inc. ("Fund") and the vendors at the National Law Enforcement Museum ("Museum") located on United States Reservation Number 7, on property bounded by the National Law Enforcement Officers Memorial on the north; the United States Court of Appeals for the Armed Forces on the west; Court Building C on the east; and Old City Hall on the south shall be granted a credit against the sales and use taxes imposed by §§ 47-2002, 47-2002.02, 47-2202, and 47-2202.01 in the amount set forth in subsection (b) of this section during the period of time set forth in subsections (e) and (f) of this section.

(b) The amount of the credit shall be the amount of the taxes imposed by §§ 47-2002, 47-2002.02, 47-2202, and 47-2202.01 on the National Law Enforcement Officers Memorial Fund, Inc., and the vendors at the Museum for sales at the Museum; provided, that the annual amount of the credit shall not exceed the amount that would be necessary to pay principal and interest for one year on a loan of $5.5 million amortized in equal semiannual payments over a 20-year period at the lesser of an 8% interest rate or an interest rate equal to the true interest cost (as the term "true interest cost" is defined by the

Municipal Securities Rulemaking Board) on the District of Columbia revenue bonds issued for the Museum.

(c) The Fund shall notify the Office of the Chief Financial Officer of the true interest cost and the Fund's calculation of the amount of the annual tax credit within 15 days after closing on the District of Columbia revenue bonds issued for the Museum.

(d) The Fund and the vendors at the Museum shall report their gross monthly receipts monthly to the Office of the Chief Financial Officer in accordance with the rules of the Office of Tax and Revenue, and include on such reports the amount of the tax credit balance after deducting the applicable taxes credited against such balance on their reports. The Fund shall coordinate with the vendors to ensure that the total amount of the credit allocated to the Fund and to each vendor in each year does not exceed the maximum annual amount of credit authorized under subsection (b) of this section.

(e) The credit authorized by this section shall commence on the 1st day of the 4th month following the date that the Museum is granted a certificate of occupancy by the appropriate government regulatory agency and shall expire 20 years thereafter.

(f) The Fund and the vendors at the Museum shall have no obligation to refund or otherwise return any amount of the credit authorized by this section to any person from whom the taxes offset by the credit were collected.

(g) The Chief Financial Officer may terminate the tax credit granted by this [section] if the Fund:

(1) Does not execute a development agreement with the District, relating to development of the Museum, within 90 days after [September 23, 2009]; or

(2) Violates the terms of the development agreement between the Fund and the District.

(Sept. 23, 2009, D.C. Law 18-49, § 2(b), 56 DCR 5484; Sept. 26, 2012, D.C. Law 19-171, § 129, 59 DCR 6190.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4624. The Urban Institute — 10-year real property tax abatement.

(a) Subject to subsection (b) of this section, the tax imposed by Chapter 8 of this title on the portion of the real property described as Lot 840, Square 673 that is owned by The Urban Institute, shall be abated during the following tax years in the following amounts:

(1) Tax year 2010: $200,000; provided, that the abatement shall be applied to the 2nd semiannual installment;

(2) Tax year 2011: $625,000;

(3) Tax year 2012: $925,000;

(4) Tax year 2013: $1.5 million;
(5) Tax year 2014: $1.6 million;
(6) Tax year 2015: $1.7 million;
(7) Tax year 2016: $1.8 million;
(8) Tax year 2017: $1.9 million;
(9) Tax year 2018: $2 million;
(10) Tax year 2019: $2.1 million; and
(11) Tax year 2020: $650,000.

(b) The abatement of real property taxes provided for by subsection (a) of this section shall apply so long as:

(1) The real property continues to be owned and, except as set forth in paragraph (2) of this subsection, occupied by The Urban Institute;

(2) At least 10,000 square feet of the real property is leased at a rate below the market rate to tenants that are exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3)), and the leased real property is used for the tenants' exempt purposes; and

(3) The Urban Institute files the report required by § 47-1007(a), and includes the following:

(A) The name of each tenant of the real property that is exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3));

(B) The square footage leased by each such tenant;

(C) A certification that each such tenant is being charged a lease rate that is below the market rate, a statement of the lease rate per square foot, and an explanation of the basis upon which the determination was made that each such tenant's lease rate is below the market rate; and

(D) Other information as may be required by the Chief Financial Officer.

(c) The Urban Institute shall be subject to § 47-1007(b) and (c).

(Mar. 3, 2010, D.C. Law 18-111, § 7161(b), 57 DCR 181; Sept. 26, 2012, D.C. Law 19-171, § 130, 59 DCR 6190.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4625. Kelsey Gardens redevelopment project.

Emergency legislation.

For temporary (90 days) amendment of this section, see § 2 of the Kelsey Gardens Redevelopment Emergency Act of 2014 (D.C. Act 20-302, March 20, 2014, 61 DCR 3472, 20 DCSTAT 3070).

§ 47-4626. Randall School development project tax exemption.

The real property described as Lot 801, Square 643S, known as the Randall School development project, owned by the Trustees of the Corcoran Gallery of Art, a nonprofit corporation, shall be exempt from the tax imposed by Chapter 8 of this title, beginning October 1, 2008, and for so long as the Trustees of the Corcoran Gallery of Art own the real property; provided, that the exemption shall cease once a certificate of occupancy issues for any part of the Randall School development project. The exemption shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Randall School development project.

(Mar. 3, 2010, D.C. Law 18-111, § 7171(b), 57 DCR 181; Sept. 26, 2012, D.C. Law 19-171, § 131, 59 DCR 6190.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4627. 14W and the YMCA Anthony Bowen Project; Lot 164 (formerly Lots 18, 19, 20, 120, 121, 160, 161, 828, and 835), Square 234.

(a) For the purposes of this section, the term:

(1) "14W and the YMCA Anthony Bowen Project" means the acquisition, development, construction, installation, and equipping of a mixed-use project on the 14W and the YMCA Anthony Bowen Property, including the redevelopment of the historic Anthony Bowen YMCA, the construction of 231 units of rental housing, of which 18 will be affordable units at 60% or less of area median income, 12,200 square feet of ground-level retail space, and 170 below-grade parking spaces.

(2) "14W and the YMCA Anthony Bowen Property" means the real property, including any improvements constructed thereon, described as Lot 164 (formerly Lots 18, 19, 20, 120, 121, 160, 161, 828, and 835), Square 234, owned by the Young Men's Christian Association of Metropolitan Washington and RP Jefferson 14, LLC (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future).

(b) The tax imposed by Chapter 8 of this title on the 14W and the YMCA Anthony Bowen Property shall be abated for 20 consecutive years as follows:

(1) In years one through 10, the tax shall be capped at $68,400 annually, to be allocated pro rata among any then-existing taxable lots;

(2) Beginning in year 11, the tax shall be abated to the extent it exceeds 10% of the tax otherwise imposed by Chapter 8 of this title, with the tax

liability increasing 10% per year in years 12 through 20 until the tax equals 100% of the tax imposed by Chapter 8 of this title.

(c) The 14W and the YMCA Anthony Bowen Project shall be exempt from the tax imposed by Chapter 20 of this title on materials used directly for construction of the 14W and the YMCA Anthony Bowen Project.

(d) This section shall not prevent or restrict the owners of the 14W and the YMCA Anthony Bowen Property from utilizing any other tax, development, or other economic incentives available.

(Mar. 3, 2010, D.C. Law 18-111, § 7191(b), 57 DCR 181; Mar. 12, 2011, D.C. Law 18-320, § 2(b), 57 DCR 12435; Sept. 26, 2012, D.C. Law 19-171, § 132, 59 DCR 6190.)

Effect of amendments.

The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4628. The Heights on Georgia Avenue; Lots 98, 903, 904, 908, and 911, Square 2892.

(a) For the purposes of this section, the term:

(1) "Affordable Units" means residential units affordable to households with incomes between 60% and 80% of the area median income of the Washington, D.C. metropolitan statistical area as determined annually by the United States Department of Housing and Urban Development, or its successor agency, which units shall comprise no less than ½ of the total number of units in The Heights on Georgia Avenue Project.

(2) "Housing Element" means residential units, which shall be not less than 65 in total, and accessory parking in The Heights on Georgia Avenue Project.

(3) "The Heights on Georgia Avenue Developer" means the person (or any successor in interest) who will develop The Heights on Georgia Avenue Project with Affordable Units above first-floor retail. The term "The Heights on Georgia Avenue Developer" shall not include any owner or operator of the first-floor commercial or retail space and shall not apply to any subsequent owner of a residential condominium unit in The Heights on Georgia Avenue Project.

(4) "The Heights on Georgia Avenue Project" means a residential and retail mixed-use project, including at least 65 residential units, constructed on the following lots in Square 2892: Lots 98, 903, 904, 908, and 911 (which may be expanded to include Lots 875 and 114) and the alley between them (or as the land for such lots and the alley may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, or any combination in the future).

(b) Beginning on the 1st day of the half tax year immediately following the date on which site preparation begins, as evidenced by either the issuance of a

demolition permit, grading permit, or excavation permit, whichever is issued first, the Housing Element shall be exempt from real property taxation under Chapter 8 of this title; provided, that the following occurs:

(1) The first level of concrete shall be laid for The Heights on Georgia Avenue Project by December 31, 2011;

(2) A certificate of occupancy for the Housing Element shall have been issued within 24 months after the first level of concrete has been laid; and

(3) The Affordable Units shall be registered online within 60 days of issuance of the certificate of occupancy for the Housing Element on the housing locator at www.dchousingsearch.org, and the Department of Housing and Community Development issues a written certification that the units are registered and will be monitored for compliance.

(c) For each deadline set forth in subsection (b) of this section, extensions may be granted at the discretion of the Mayor.

(d) If the deadlines set forth in subsection (b) of this section, as they may be extended by the Mayor as provided in subsection (c) of this section, are not met, The Heights on Georgia Avenue Developer shall pay to the District a sum equal to the amount of real property tax that would have been imposed on The Heights on Georgia Avenue Project in the absence of the exemption provided in subsection (b) of this section.

(e) The exemption from real property taxation provided in subsection (b) of this section shall expire on the date that is the last day of the half tax year immediately following the earlier of:

(1) The passage of 30 years; or

(2) The date on which the Housing Element no longer has at least 50% of the total units of The Heights on Georgia Avenue Project designated for use as Affordable Units.

(f) For the purposes of § 47-831(b), the owner shall have a duty to inform the Office of Tax and Revenue when the Housing Element is no longer entitled to the exemption granted by subsection (b) of this section.

(g) Notwithstanding any other provision of law, no fees shall be charged to The Heights on Georgia Avenue Developer for any permits related to the construction of The Heights on Georgia Avenue Project, including private space or building permit fees or public space permit fees. The exemption provided by this subsection shall not include inspection fees for such permits, condominium registration application fees, or condominium conversion fees.

(Mar. 23, 2010, Law 18-124, § 2(b), 57 DCR 1175; July 13, 2012, D.C. Law 19-158, § 2(c), 59 DCR 5689; Sept. 26, 2012, D.C. Law 19-171, § 133, 59 DCR 6190.)

Effect of amendments. — D.C. Law 19-158, in subsec. (b)(1), substituted "December 31, 2011" for "December 31, 2010"; and, in subsec. (c), substituted "section, extensions" for "section, one 6-month extension".

The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-158. — Law 19-158, the "Jubilee Housing Residential Rental Project Real Property Tax Exemption Clarification Act of 2012", was introduced in Council and assigned Bill No. 19-538, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 17, 2012, and May 1, 2012, respectively. Signed by the Mayor on May 15, 2012, it was assigned Act No. 19-365 and

transmitted to both Houses of Congress for its review. D.C. Law 19-158 became effective on July 13, 2012.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

Editor's notes.

Section 3 of D.C. Law 19-158 provided: "Sec. 3. Applicability. Section 2(a) and (b) shall apply as of October 1, 2010."

Section 3 of D.C. Law 18-124 provided: "Sec. 3. Applicability. This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

§ 47-4629. Park Place at Petworth, Highland Park, and Highland Park Phase II Project tax exemptions.

(a) For the purposes of this section, the term:

(1) "AMI" means the median income for the Washington, D.C. metropolitan area.

(2) "Developer" means CJUF II Park Place at Petworth, LLC, CHVP26, LLC, or Highland Park West, LLC, and their successors, affiliates, and assigns, either collectively or individually.

(3) "Park Place at Petworth, Highland Park, and Highland Park Phase II Projects" means the acquisition, development, construction, installation, and equipping, including the financing, refinancing, or reimbursing of costs incurred, of the mixed-use multi-family residential and retail projects located at 850 Quincy Street, N.W., the southwest corner of Irving Street and 14th Street, N.W., and 1444 Irving Street, N.W., either collectively or individually, consisting of:

(A) For Park Place at Petworth:

(i) A condominium/apartment house of 161 units totaling approximately 138,899 square feet of net residential floor area, including a minimum of 27,780 square feet devoted to affordable housing, with 5% of net residential square foot area for residents with an income not exceeding 30% of AMI, 10% of net residential square foot area for residents with an income not exceeding 50% of AMI, and 5% of net residential square foot area for residents with an income not exceeding 60% of AMI;

(ii) Approximately 17,200 square feet of retail space; and

(iii) A below-grade parking garage;

(B) For Highland Park:

(i) A condominium/apartment house of 229 units totaling approximately 206,490 square feet of net residential floor area, including a minimum of 41,298 square feet devoted to affordable housing, with 5% of net residential square foot area for residents with an income not exceeding 30% of AMI, 5% of net residential square foot area for residents with an income not exceeding 60% of AMI, and 10% of net residential square foot area for residents with an income not exceeding 80% of AMI;

(ii) Approximately 17,069 square feet of net retail space; and

(iii) A below-grade parking garage;

(C) For Highland Park Phase II: A condominium/apartment house with a minimum of 69 units, totaling a minimum of 63,221 square feet net rentable

square feet of residential area, including a minimum of 12,644 square feet of the gross residential floor area being devoted to affordable housing, with 5% of net residential square foot area for residents with an income not exceeding 30% of AMI, 5% of net residential square foot area for residents with an income not exceeding 60% of AMI, and 10% of net residential square foot area for residents with an income not exceeding 80% of AMI, and a community-based residential facility with 82 beds and approximately 26,429 gross square feet of building area.

(4) "Park Place at Petworth, Highland Park, and Highland Park Phase II Properties" means the real property, including any improvements constructed thereon, located on Lot 44, Square 2900, as recorded on Page 76, Book 199 in the Office of the Surveyor for the District of Columbia; located on Lot 884 (Part of Lot 727), Square 2672, as recorded on Page 9, Book 199 in the Office of the Surveyor for the District of Columbia; and located on Lot 726, Square 2672, recorded in Page 9, Book 199 (or as the land for such lots may be subdivided into a record lot or lots or assessment and taxation lots, condominium lots, air rights lots, or any combination in the future), either collectively or individually.

(b) Beginning on October 1, 2010, the Park Place at Petworth, Highland Park, and Highland Park Phase II Properties shall be exempt from the real property tax imposed by Chapter 8 of this title for 20 years as follows: 10 years at 50% and a 5% increase in years 11 through 20 until the annual real property taxation equals 100%.

(b-1) All interest and penalties associated with real property taxes that have been assessed for the period beginning on October 1, 2008, and ending 45 days after [September 24, 2010], against the Park Place at Petworth, Highland Park, or Highland Park Phase II Properties, shall be forgiven, and any payments already made for this period, as of [September 24, 2010], shall be refunded or credited against real property taxes owed on the properties.

(c) The tax exemption pursuant to subsection (b) of this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Park Place at Petworth, Highland Park, and Highland Park Phase II Projects, the Park Place at Petworth, Highland Park, and the Highland Park Phase II Properties, or the developer.

(d) This section shall not:

(1) Prevent or restrict the developer from utilizing any other tax, development, or other economic incentives available to the Park Place at Petworth, Highland Park, and the Highland Park Phase II Projects, the Park Place at Petworth, Highland Park, and Highland Park Phase II Properties, or the developer.

(2) Limit the owner of the Park Place at Petworth, Highland Park, or the Highland Park Phase II Properties from appealing or contesting its real estate tax assessment.

(Mar. 23, 2010, D.C. Law 18-128, § 2(b), 57 DCR 1186; Sept. 24, 2010, D.C. Law 18-223, § 7023, 57 DCR 6242; Sept. 26, 2012, D.C. Law 19-171, § 134, 59 DCR 6190.)

Effect of amendments.
The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4630. Tax abatements for high technology commercial real estate database and service providers.

(a) For the purposes of this section, the term:

(1) "High technology commercial real estate database and service provider" means a business entity that provides access to clients via the Internet to its database of commercial real estate information throughout the United States.

(2) "Priority development area" means:

(A) A priority development area as defined in § 47-3801(1A);

(B) A high technology development zone as defined in § 47-1817.06(a)(2);

(C) The Southeast Federal Center/Navy Yard Area, which shall consist of land within the boundary description beginning at the intersection of Interstate 395/295 (SW/SE Freeway), and the Anacostia River Waterfront, S.W.; northwest to 14th Street, S.W.; south on 14th Street, S.W., to the Washington Channel Waterway; east along Washington Channel to the Anacostia River eastern banks; and adjacent areas encompassing the public housing and residential parcels adjacent to the Navy Yard, 8th Street commercial corridor, Marine Barracks, and Buzzards Point area.

(3) "Real property" shall have the same meaning as in § 47-802.

(b) Subject to subsections (f), (g), and (h) of this section, the real property taxes imposed by Chapter 8 of this title with respect to real property purchased or leased and occupied by a high technology commercial real estate database and service provider shall be fully abated for 10 years, beginning the first day of the tax year following the purchase of the real property or the execution of the lease of the real property; provided, that:

(1) The real property continues to be occupied by the high technology commercial real estate database and service provider during the duration of the abatement period and is located in a priority development area;

(2) If the real property is leased, the lease for the real property is for a period of at least 10 years;

(3) The total combined abatements under this section shall not exceed:

(A) $700,000 per fiscal year; and

(B) $6.185 million total over 10 years;

(4) The company receiving the benefit of the abatement:

(A) Is a high technology commercial real estate database and service provider;

(B) Employs a minimum of 250 employees within the District; and

(C) Shall have entered into an agreement with the Department of Small and Local Business Development requiring that any tenant design, build-out,

and improvements within the tenant's leased or owned space receiving the tax abatement be contracted with certified local, small, and disadvantaged business enterprises, as certified in accordance with § 2-218.01, for at least 35% of the contract dollar volume of the design, build-out, and improvements;

(5) If the real property is leased, the real property owner shall pass through the abatement to the high technology commercial real estate database and service provider;

(6) No person shall claim an abatement pursuant to this section unless the person occupies real property in the District before January 1, 2011;

(7) No person shall claim an abatement pursuant to this section for an aggregate period of more than 10 years; and

(8) Notwithstanding any other provision of this section, no person shall claim an abatement pursuant to this section prior to October 1, 2010.

(c) If the real property that is the subject of the abatement under section (b) of this section is a portion of a larger unit of real property that is assessed for real property tax under Chapter 8 of this title, the abatement shall be applied by reducing the assessment of the larger unit of real property by the ratio that the square footage of the occupied portion bears to the square footage of the larger unit of real property.

(d) The abatement shall be deducted from the real property tax bill or by issuing a refund (in the same amount as what would have been the abatement) to the high technology commercial real estate database and service provider, notwithstanding § 47-811.02, at the discretion of the Office of Tax and Revenue. The Office of Tax and Revenue may apply the abatement to any half of the tax year.

(e) If the high technology commercial real estate database and service provider shall cease to qualify for the abatement, the abatement shall cease on the first day of the month following the day when the Mayor certifies the disqualification to the Office of Tax and Revenue.

(f) The Mayor shall certify to the Office of Tax and Revenue the identity of each high technology commercial real estate database and service provider for which compliance under subsection (b) of this section has been verified by the Mayor, a description of each real property that is the subject of the abatement provided by this section, and the date on which the abatement shall begin.

(g) The abatement pursuant to this section shall apply once the high technology commercial real estate database and service provider has certified to the Department of Employment Services that the provider has hired at least 100 employees residing in the District of Columbia beyond the number of employees residing in the District of Columbia as of January 5, 2010 ("baseline number"); provided, that the high technology commercial real estate database and service provider shall maintain the baseline number throughout the entire term of the abatement. The failure to maintain the baseline number shall result in the forfeiture of the abatement during any period in which the baseline number is not met.

(h) Funds shall be sufficient within an approved budget and financial plan to support the fiscal impact of a tax abatement under this section.

(Mar. 23, 2010, D.C. Law 18-133, § 2(b), 57 DCR 1201; Sept. 26, 2012, D.C. Law 19-171, § 135, 59 DCR 6190.)

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction.

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of 2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

§ 47-4633. Jubilee Housing residential rental project; Lot 863 in Square 2560, and Lot 873, Square 2563.

The real properties described as Lot 863 in Square 2560, and Lot 873, Square 2563, owned by Jubilee Housing Inc., or by an entity controlled, directly or indirectly, by Jubilee Housing Inc., including Jubilee Housing Limited Partnership II, shall be exempt from taxation under Chapter 8 of this title so long as the real properties continue to be owned by Jubilee Housing Inc., or by an entity controlled, directly or indirectly, by Jubilee Housing Inc., or continue to be under applicable use restrictions during a federal low-income housing tax credit compliance period, and are not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007 and 47-1009.

(May 27, 2010, D.C. Law 18-163, § 2(b), 57 DCR 3032; July 13, 2012, D.C. Law 19-158, § 2(b), 59 DCR 5689.)

Effect of amendments. — D.C. Law 19-158, in the section heading, substituted "rental project; Lot 863 in Square 2560, and Lot 873, Square 2563." for "rental project; Lots 107 and 108, Square 2560, and Lot 863, Square 2560."; substituted "described as Lot 863 in Square 2560, and Lot 873, Square 2563, owned by Jubilee Housing Inc.," for "described as Lots 107 and 108, Square 2560, and Lot 863, Square 2560, owned by Jubilee Housing Inc.,"; and substituted "provisions of §§ 47-1005, 47-1007 and 47-1009." for "provisions of § 47-1005, 47-1007, and 47-1009."

Legislative history of Law 19-158. — For history of Law 19-158, see notes under § 47-4628.

Editor's notes.

Section 3 of D.C. Law 19-158 provided: "Sec. 3. Applicability. Section 2(a) and (b) shall apply as of October 1, 2010."

§ 47-4635. UNCF — 10-year real property tax abatement.

(a) For the purposes of this section, the term:

(1) "DCRA" means the Department of Consumer and Regulatory Affairs.

(2) "Property" means the real property in Square 441, as referenced in the District of Columbia Office of the Surveyor Record of Squares, Book II, Page 441, that is owned by UNCF.

(3) "UNCF" means the United Negro College Fund, Inc., a New York nonprofit corporation founded in 1944 by Dr. Frederick Patterson that provides assistance to approximately 60,000 students a year at 900 colleges and universities and 39 historically black colleges and universities nationwide.

(b) The real property taxes imposed by Chapter 8 of this title on the property shall be abated for 10 years, beginning on the later of October 1, 2011, or the 1st day following DCRA's issuance of the certificate of occupancy for the property and UNCF's physical occupancy of the property; provided, that:

(1) The property shall be owned by UNCF during the duration of the abatement period;

(2) The property continues to either be occupied by UNCF, or leased by UNCF to another nonprofit organization that works in a partnership with, and has a mission similar to, UNCF during the duration of the abatement period;

(3) UNCF enters into a First Source Agreement with the Department of Employment Services for the duration of the abatement; and

(4) UNCF shall have entered into an agreement with the Department of Small and Local Business Development requiring that at least 35% of the contract dollar volume for all tenant design, build-out, and improvements within the space owned by UNCF shall be reserved for local, small, and disadvantaged business enterprises, as certified pursuant to Subchapter IX-A of Chapter 2 of Title 2 [§ 2-218.01 et seq.].

(c) The total abatement under this section shall not exceed:

(1) In tax year 2012, $200,000; and

(2) For each succeeding tax year, an amount equal to $400,000 in Fiscal Year 2012 dollars, plus an escalation of 3%, compounded annually, for each subsequent tax year for the duration of the abatement.

(Aug. 6, 2010, D.C. Law 18-211, § 2(b), 57 DCR 4949.)

Emergency legislation. — For temporary (90 days) repeal of D.C. Law 18-211, § 5, see § 7003 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 18-211, § 5, see § 7003 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Short title. — Section 7001 of D.C. Law 20-61 provided that Subtitle A of Title VII of the act may be cited as the "Subject to Appropriations Repealers Amendment Act of 2013".

Editor's notes.

Section 7003 of D.C. Law 20-61 repealed D.C. Law 18-211, § 5.

§ 47-4639. King Towers residential housing rental project; Lot 49, Square 281.

(a) As of August 13, 2010, the real property described as Lot 49, Square 281, owned by King Housing, LLC, or by an entity controlled, directly or indirectly, by King Housing, LLC, shall be exempt from taxation under Chapter 8 of this title so long as the real property continues to be owned by King Housing, LLC., or by an entity controlled, directly or indirectly, by King Housing, LLC, or continues to be under applicable use restrictions during a federal low-income housing tax credit compliance period or any other federal program governing income and use restrictions at the property, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(b) The conveyance of the real property to King Housing, LLC, to or an entity controlled directly or indirectly by King Housing, LLC, shall be exempt from the tax imposed by §§ 42-1103 and 47-903.

(c) The exemptions provided in this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to either the real property or its owner.

(d) The Council orders that all economic interest transfer tax, penalties,

interest, fees, and other related charges assessed against the real property as described in this section be forgiven, and that any payments already made be refunded.

(Oct. 15, 2010, D.C. Law 18-237, § 2(b), 57 DCR 7162; July 13, 2012, D.C. Law 19-153, § 2, 59 DCR 5138.)

Effect of amendments. — D.C. Law 19-153 rewrote the section, which formerly read:

"The real property described as Lot 49, Square 281, owned by King Housing, LLC., or by an entity controlled, directly or indirectly, by King Housing, LLC., shall be exempt from taxation under Chapter 8 of this title so long as the real property continues to be owned by King Housing, LLC., or by an entity controlled, directly or indirectly, by King Housing, LLC., or continues to be under applicable use restrictions during a federal low-income housing tax credit compliance period or any other federal program governing income and use restrictions at the property, and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009."

Emergency legislation. — For temporary (90 days) repeal of D.C. Law 19-153, § 3, see § 7006 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 19-153, § 3, see § 7006 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-153. — Law 19-153, the "King Towers Residential Housing Real Property Tax Exemption Clarification Act of 2012", was introduced in Council and assigned Bill No. 19-530, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 17, 2012, and May 1, 2012, respectively. Signed by the Mayor on May 11, 2012, it was assigned Act No. 19-359 and transmitted to both Houses of Congress for its review. D.C. Law 19-153 became effective on July 13, 2012.

Editor's notes. — Section 3 of D.C. Law 19-153 provided: "Sec. 3. Applicability. This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

Short title. — Section 7001 of D.C. Law 20-61 provided that Subtitle A of Title VII of the act may be cited as the "Subject to Appropriations Repealers Amendment Act of 2013".

Editor's notes. — Section 7006 of D.C. Law 20-61 repealed D.C. Law 19-153, § 3.

§ 47-4641. Allen Chapel A.M.E. Senior Residential Rental Project; Lots 0024, 0025, 0026, 0038, 0214, 0215, 0218, 0923, 0924, and 0925, Square 5730.

(a) The real property described as Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0925, Square 5730, owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., shall be exempt from the tax imposed by Chapter 8 of this title as long as the real property is owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(b) The real property described as Lot 0218, Square 5730, including any improvements on the property, which was consolidated from portions of Lots 0038, 0923, and 0924, Square 5730 and which has been transferred from Allen Chapel African Methodist Episcopal Church, Inc., to the Alabama Ave. Affordable Housing, L.P., shall be exempt from the tax imposed by Chapter 8 of this title so long as the real property is used as an affordable rental housing project and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(c) The exemption provided in subsection (b) of this section shall run with

Lot 0218, Square 5730 and shall apply to any subsequent owner or assignee or successor in interest of the Alabama Ave. Affordable Housing, L.P.; provided, that the property is used as an affordable rental housing project and is not used for commercial purposes.

(d) For the purposes of this section, the term:

(1) "Affordable rental housing project" means a housing development, including tenant services, improvements, and facilities related to the housing development, in which units are primarily rented to households with incomes that are not more than 60% of area median income (adjusted for household size), as defined by the U.S. Department of Housing and Urban Development for households in the District of Columbia, or that is otherwise in compliance with applicable use restrictions during a federal low-income housing tax credit compliance period or other federal program governing income and use restrictions.

(2) "Alabama Ave. Affordable Housing, L.P." means the entity established by Allen Chapel African Methodist Episcopal Church, Inc., to develop the Alabama Avenue Affordable Rental Housing Project; which entity is comprised of Vision of Victory CDC, a subsidiary of Allen Chapel African Methodist Episcopal Church, Inc., which holds a 51% interest in the entity, and the NHP Foundation, a nonprofit affordable housing developer/owner, which owns a 49% interest in the entity.

(3) "Alabama Avenue Affordable Rental Housing Project" means the acquisition, construction, rehabilitation, equipping, including the financing, refinancing, or reimbursing of costs of an affordable rental housing project, including for any related tenant services, improvements, or facilities, located on the real property described as Lot 0218, Square 5730.

(Mar. 8, 2011, D.C. Law 18-288, § 2(b), 57 DCR 11497; Mar. 19, 2013, D.C. Law 19-224, § 2(b), 59 DCR 13548.)

Effect of amendments. — The 2013 amendment by D.C. Law 19-224 rewrote the section heading; added the (a) designation; and added (b)-(d).

Temporary Addition of Section.

Section 4(b) of D.C. Law 19-214 provided that the act shall expire after 225 days of its having taken effect.

Emergency legislation.

For temporary amendment of section, see § 2 of the Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification Emergency Act of 2012 (D.C. Act 19-481, October 10, 2012, 59 DCR 12475).

For temporary amendment of section, see § 2 of the Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification Congressional Review Emergency Act of 2012 (D.C. Act 19-602, January 14, 2013, 60 DCR 1040).

Legislative history of Law 19-224. — Law 19-224, the "Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption Clarification Act of 2012," was introduced in Council and assigned Bill No. 19-162. The Bill was adopted on first and second readings on Oct. 16, 2012, and Nov. 1, 2012, respectively. Signed by the Mayor on Nov. 16, 2012, it was assigned Act No. 19-535 and transmitted to Congress for its review. D.C. Law 19-224 became effective on Mar. 19, 2013.

§ 47-4645. [Reserved].

Temporary Addition of Section. — Section 2 of D.C. Law 19-245 added section 47-4645 to read as follows:

"§ 47-4645. Parkside Parcel E and J Mixed-Income Apartments; Lot 808, Square 5041 and Lot 811, Square 5056.

"(a) Subject to subsection (b) of this section, the real property described as Lot 808, Square

5041 and Lot 811, Square 5056, which is owned by Parkside Residential, LLC, and known as the Parkside Parcel E and J Mixed-Income Apartments, shall be allowed an annual real property tax abatement equal to the amount of the real property taxes assessed and imposed by Chapter 8 of this title of up to a total maximum amount for both lots of $600,000 per year for 10 property tax years commencing for Lot 808 and for Lot 811 at the beginning of the first month following the date the lot is issued a final certificate of occupancy ('commencement date') and ending for each lot at the end of the 10th full real property tax year following the lot's commencement date.

"(b) The real property tax abatement authorized by this section shall expire for the lot, or lots, whichever the case may be, that has not been issued a final certificate of occupancy by September 20, 2018, and an abatement pursuant to this section shall not be allowed.

"(c) Notwithstanding any other provision of law and provided that the final certificate of occupancy is issued on or before September 20, 2018, upon the issuance of a final certificate for Lot 808 or Lot 811, any fees or deposits charged to and paid by Parkside Residential, LLC, related to that lot for the development of Parkside Parcel E and J Mixed- Income Apartments, including private space or building permit fees or public space permit fees ('related fees'), shall be refunded and any prospective related fees forgiven.

"(d) The tax abatements and fees and deposits exemptions provided pursuant to this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Parkside Parcel E and J Mixed-Income Apartments."

Section 3 of D.C. Law 19-245 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

Section 5(b) of D.C. Law 19-245 provided that the act shall expire after 225 days of its having taken effect.

Emergency legislation. — For temporary addition of section, see § 2 of the Parkside Parcel E and J Mixed-Income Apartments Tax Abatement Emergency Act of 2012, (D.C. Act 19-556, December 2, 2012, 59 DCR 14782).

For temporary (90 days) addition of this section, see § 2(b) of the Parkside Parcel E and J Mixed-Income Apartments Tax Abatement Congressional Review Emergency Act of 2013 (D.C. Act 20-15, March 1, 2013, 60 DCR 3966, 20 DCSTAT 469).

§ 47-4646. NCBA Housing Development Corporation of the District of Columbia and Samuel J. Simmons NCBA Estates No. 1 Limited Partnership; Lot 78, Square 2855. [Not funded].

Emergency legislation. — For temporary (90 day) repeal of section 4 of D.C. Law 18-311, see § 7003 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) repeal of section 4 of D.C. Law 18-311, see § 7003 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Editor's notes.

Section 4 of D.C. Law 18-311 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15, 2012, D.C. Law 18-311 had not been funded. D.C. Law 18-311, § 4, was repealed by D.C. Law 19-168, § 7003.

§ 47-4652. Abatement of real property taxes for Adams Morgan Hotel.

(a) The tax imposed by Chapter 8 of this title on the real property described as Lot 872, Lot 875, and Lot 127, Square 2560, and any improvements thereon, shall be abated for 20 years in accordance with subsection (b) of this section.

(b) The abatement contained in subsection (a) of this section shall:

(1) Commence with the tax year immediately following the tax year in which the final certificate of occupancy authorizing use of the project as a hotel is issued, but in no case before October 1, 2014; and

(2) Not exceed $46 million in the aggregate over 20 years.

(c) To receive the abatement contained in subsection (a) of this section, the development of the real property as a hotel shall comply with the following:

(1) The development shall comply with § 2-219.03 and § 2-218.46;

(2) At least 51% of construction hours shall be filled by District residents and a minimum of 342 construction full-time equivalent employees.

(3) At least 51% of permanent jobs in the hotel shall be filled by District residents with a minimum of 51% of the District resident jobs reserved for Ward One residents;

(4) All apprenticeships shall be reserved for District residents with preference given to Ward One residents;

(5) A job training program, funded by the developer, shall be established through a District nongovernmental organization, trade union, or nonprofit organization whose core mission is to train and employ District residents;

(6) The developer shall work with an outside auditor or trade union to ensure that local hiring minimums are being met and maintained; and

(7) The development shall include no less than 4000 square feet of community and nonprofit incubator space at no cost to the community.

(Apr. 8, 2011, D.C. Law 18-370, § 798(b), 58 DCR 1008; Dec. 24, 2013, D.C. Law 20-61, § 7132, 60 DCR 12472.)

Effect of amendments. — The 2013 amendment by D.C. Law 20-61 substituted "minimum of 342" for "minimum of 765" in (c)(2).

Emergency legislation.

For temporary (90 days) amendment of this section, see § 7132 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7132 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title.

Section 7131 of D.C. Law 20-61 provided that Subtitle M of Title VII of the act may be cited as the "Adams Morgan Hotel Real Property Tax Abatement Jobs Requirements Clarification Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-4654. Beulah Baptist Church, Dix Street Corridor Senior Housing LP, et al. equitable tax relief.

(a) Beulah Baptist Church of Deanwood Heights is the owner of real property known as Lots 23, 811, 813, and 814 in Square 5253 and Lots 5, 7, 9, and 39 in Square 5263. These properties shall be exempt from the list compiled pursuant to § 42-3131.16(b).

(b) Beulah Community Improvement Association is the owner of real property known as Lot 822 in Square 5262 and Lot 33 in Square 5264. These properties shall be exempt from the list compiled pursuant to § 42-3131.16(b).

(c) Dix Street Corridor Senior Housing LP is the owner of real property

known as Lots 30, 45 and 54 in Square 5266. These properties shall be exempt from the list compiled pursuant to § 42-3131.16(b).

(d) The real property known as Lot 44 in Square 5228 and Lots 3 and 4 in Square 5229 and Lots 23, 811, 813, and 814 in Square 5253 and Lots 14 and 822 in Square 5262 and Lots 5, 6, 7, 9, 10, 39, and Lot 40 in Square 5263 and Lots 31, 33, 34 and 807 in Square 5264 and Lots 28, 29, 30, 45, and 54 in Square 5266 shall be exempt from real property taxes imposed by Chapter 8 of this title effective October 1, 2006, through September 30, 2020, and any real property taxes, interest, penalties, fees, or other related charges assessed, as of [April 27, 2013], against this real property with respect to this period are forgiven and any payment already made shall be refunded.

(Sept. 14, 2011, D.C. Law 19-21, § 7072(b), 58 DCR 6226; Dec. 24, 2013, D.C. Law 20-61, § 7062, 60 DCR 12472.)

Effect of amendments. — The 2013 amendment by D.C. Law 20-61 substituted "September 30, 2020, and any real property taxes, interest, penalties, fees, or other related charges assessed, as of the effective date of the Beulah Baptist Church Real Property Equitable Tax Relief Temporary Act of 2013, effective April 27, 2013 (D.C. Law 19-27 [19-297]; 60 DCR 2629), against this real property with respect to this period are forgiven and any payment already made shall be refunded" for "September 30, 2010" in (d).

Temporary Amendment of Section. — Section 2 of D.C. Law 19-297 substituted "September 30, 2020, and any real property taxes, interest, penalties, fees, or other related charges assessed, as of the effective date of the Beulah Baptist Church Real Property Equitable Tax Relief Temporary Act of 2013, passed on 2nd reading on January 8, 2013 (Enrolled version of Bill 19-1099), against this real property with respect to this period are forgiven and any payment already made shall be refunded" for "September 30, 2010" in (d).

Section 4(b) of D.C. Law 19-297 provided that the act shall expire after 225 days of its having taken effect.

Emergency legislation. — For temporary amendment of (d), see § 2 of the Beulah Baptist Church Real Property Equitable Tax Relief Baptist Church Real Property Equitable Tax Relief Emergency Act of 2012 (D.C. Act 19-621, January 22, 2013, 60 DCR 1336).

For temporary (90 days) amendment of this section, see § 2 of the Beulah Baptist Church Real Property Equitable Tax Relief Congressional Review Emergency Act of 2013 (D.C. Act 20-56, April 23, 2013, 60 DCR 6392, 20 DCSTAT 1405).

For temporary (90 days) amendment of this section, see § 7062 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7062 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-4652.

Short title.

Section 7061 of D.C. Law 20-61 provided that Subtitle F of Title VII of the act may be cited as the "Beulah Baptist Church Real Property Equitable Tax Relief Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-4655. The Washington Ballet, Lot 19, Square 1911.

Emergency legislation. — For temporary (90 day) repeal of section 3 of D.C. Law 19-77, see § 7006 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) repeal of section 3 of D.C. Law 19-77, see § 7006 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Editor's notes.

Section 3 of D.C. Law 19-77 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan. According to the Office of the Budget Director, as of Feb. 15, 2012, D.C. Law 19-77 had not

been funded. D.C. Law 19-77, § 3, was repealed by D.C. Law 19-168, § 7006.

§ 47-4656. Abatement of real property taxes for Howard Town Center.

(a) Subject to subsection (c) of this section, the tax imposed by Chapter 8 of this title on the real property described as Lots 930 and 933, Square 2877, and any improvements thereon, owned by Howard University and developed by Howard Town Center Developer, LLC, shall be abated for 10 real property tax years in accordance with subsection (b) of this section.

(b) The abatement provided for in subsection (a) of this section shall:

(1) Commence with the tax year in which the final certificate of occupancy is issued to the last property developed on the site, but in no case before October 1, 2015.

(2) Be in the amount of $800,000 per year, not to exceed $8 million in the aggregate over 10 years.

(c) To receive the abatement provided for in subsection (a) of this section:

(1) The development of the real property shall:

(A) Be a mixed-use development;

(B) Comply with § 2-219.03 and § 2-218.46;

(C) Require that at least 51% of construction hours are completed by District residents;

(D) Require that at least 51% of the permanent jobs in the development are filled by District residents; and

(E) Reserve all the apprenticeships in the development project for District residents; and

(2) The Mayor shall certify to the Office of Tax and Revenue that the development project has met each of the conditions set forth in paragraph (1) of this subsection.

(Apr. 20, 2013, D.C. Law 19-257, § 2(b), 60 DCR 992; Dec. 24, 2013, D.C. Law 20-61, § 7018(b), 60 DCR 12472.)

Effect of amendments. — The 2013 amendment by D.C. Law 20-61 substituted "October 1, 2015" and a closing period for "October 1, 2014; and" in (b)(1); and in (b)(2), substituted "$800,000" for "$1.1 million" and "$8 million" for "$11 million".

Emergency legislation. — For temporary (90 days) repeal of D.C. Law 19-257, § 3, see § 7018(a) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 19-257, § 3, see § 7018(a) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

For temporary (90 days) amendment of section, see § 7018(b) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of section, see § 7018(b) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-257. — Law 19-257, the "Howard Town Center Real Property Tax Abatement Act of 2012," was introduced in Council and assigned Bill No. 19-443. The Bill was adopted on first and second readings on Dec. 4, 2012, and Dec. 18, 2012, respectively. Signed by the Mayor on Jan. 14, 2013, it was assigned Act No. 19-593 and transmitted to Congress for its review. D.C. Law 19-257 became effective on Apr. 20, 2013.

Legislative history of Law 20-61. — See note to § 47-4652.

Short title. — Section 7001 of D.C. Law 20-61 provided that Subtitle A of Title VII of the act may be cited as the "Subject to Appropriations Repealers Amendment Act of 2013".

Editor's notes. — Section 3 of D.C. Law 19-257 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

Section 7018(a) of D.C. Law 20-61 repealed D.C. Law 19-257, § 3.

Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-4657. The Elizabeth Ministry, Inc. Affordable Housing Initiative; Lots 140 and 141, Square 5252.

(a) The real property described as Lots 140 and 141 in Square 5252, shall be exempt from the taxation imposed under Chapter 8 of this title during the time that the real property is subject to, and in compliance with, a restrictive covenant or regulatory agreement associated with an affordable housing program that is fully or partially funded by the District or an instrumentality of the District, including the Department of Housing and Community Development, restricting the use of the real property to affordable housing for low-income residents and a child development center; provided, that at the beginning of the 31st real property tax year following the commencement of the exemption, the tax shall be abated to the extent it exceeds 10% of the tax otherwise levied under Chapter 8 of this title, with the tax liability increasing 10 percentage points in each subsequent real property tax year until the tax equals 100% of the tax levied under Chapter 8 of this title.

(b) The exemption provided by subsection (a) of this section shall be subject to §§ 47-1005, 47-1007, and 47-1009 as if it had been granted administratively.

(Apr. 20, 2013, D.C. Law 19-253, § 2(b), 60 DCR 982.)

Emergency legislation. — For temporary (90 days) repeal of D.C. Law 19-253, § 4, see § 7005 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 19-253, § 4, see § 7005 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-253. — Law 19-253, the "Elizabeth Ministry, Inc. Affordable Housing Initiative Real Property Tax Relief Act of 2012," was introduced in Council and assigned Bill No. 19-443. The Bill was adopted on first and second readings on Dec. 4, 2012, and Dec. 18, 2012, respectively. Signed by the Mayor on Jan. 14, 2013, it was assigned Act No. 19-589 and transmitted to Congress for its review. D.C. Law 19-253 became effective on Apr. 20, 2013.

Short title. — Section 7001 of D.C. Law 20-61 provided that Subtitle A of Title VII of the act may be cited as the "Subject to Appropriations Repealers Amendment Act of 2013".

Editor's notes. — Section 3 of D.C. Law 19-253 provided that all real property taxes, interest, penalties, fees, and other related charges assessed against The Elizabeth Ministry, Inc., or an entity controlled, directly or indirectly, by The Elizabeth Ministry, Inc., on the real property described as Lots 140 and 141 in Square 5252, since July 1, 2007, through May 1, 2013, be forgiven and any payments already made for this period be refunded.

Section 4 of D.C. Law 19-253 provided that the act shall apply upon inclusion of its fiscal effect in an approved budget and financial plan.

Section 7005 of D.C. Law 20-61 repealed D.C. Law 19-253, § 4.

§ 47-4658. Parkside Parcel E and J Mixed-Income Apartments; Lot 808, Square 5041 and Lot 811, Square 5056.

(a) Subject to subsection (b) of this section, the real property described as Lot 808, Square 5041 and Lot 811, Square 5056, which is owned by Parkside Residential, LLC, and known as the Parkside Parcel E and J Mixed-Income Apartments, shall be allowed an annual real property tax abatement equal to the amount of the real property taxes assessed and imposed by Chapter 8 of this title of up to a total maximum amount for both lots of $600,000 per year for 10 property tax years commencing for Lot 808 and for Lot 811 at the beginning of the first month following the date the lot is issued a final certificate of occupancy ("commencement date") and ending for each lot at the end of the 10th full real property tax year following the lot's commencement date.

(b) The real property tax abatement authorized by this section shall expire for the lot, or lots, whichever the case may be, that has not been issued a final certificate of occupancy by September 20, 2018, and an abatement pursuant to this section shall not be allowed.

(c) Notwithstanding any other provision of law and provided that the final certificate of occupancy is issued on or before September 20, 2018, upon the issuance of a final certificate for Lot 808 or Lot 811, any fees or deposits charged to and paid by Parkside Residential, LLC, related to that lot for the development of Parkside Parcel E and J Mixed-Income Apartments, including private space or building permit fees or public space permit fees ("related fees"), shall be refunded and any prospective related fees forgiven.

(d) The tax abatements and fees and deposits exemptions provided pursuant to this section shall be in addition to, and not in lieu of, any other tax relief or assistance from any other source applicable to the Parkside Parcel E and J Mixed-Income Apartments.

(Apr. 20, 2013, D.C. Law 19-255, § 2(b), 60 DCR 987.)

Emergency legislation. — For temporary (90 days) repeal of D.C. Law 19-255, § 3, see § 7009 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 19-255, § 3, see § 7009 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-255. — Law 19-255, the "Parkside Parcel E and J Mixed-Income Apartments Tax Abatement Act of 2012," was introduced in Council and assigned Bill No. 19-741. The Bill was adopted on first and second readings on Dec. 4, 2012, and Dec. 18, 2012, respectively. Signed by the Mayor on Jan. 12, 2013, it was assigned Act No. 19-591 and transmitted to Congress for its review. D.C. Law 19-255 became effective on Apr. 20, 2013.

Short title. — Section 7001 of D.C. Law 20-61 provided that Subtitle A of Title VII of the act may be cited as the "Subject to Appropriations Repealers Amendment Act of 2013".

Editor's notes. — Section 3 of D.C. Law 19-255 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

Section 7009 of D.C. Law 20-61 repealed D.C. Law 19-255, § 3.

§ 47-4659. The Israel Senior Residences, Lot 60, Square 3848.

(a) Beginning on the 1st day of the half tax year immediately following the date on which site preparation begins, as evidenced by the issuance of a grading permit or excavation permit, whichever is issued first, the Housing Element shall be exempt from real property taxes actually assessed and imposed under Chapter 8 of this title; provided, that:

(1) The first level of concrete shall be laid for the Israel Senior Residences by December 31, 2013;

(2) A certificate of occupancy for the Housing Element shall have been issued within 24 months after the first level of concrete has been laid; and

(3) The affordable units shall be registered on-line within 60 days of issuance of the certificate of occupancy for the Housing Element and shall have been issued on the housing locator at www.dchousingsearch.org, where the affordable units shall be registered and monitored for compliance.

(b) For each deadline set forth in subsection (a) of this section, one 6-month extension may be granted at the discretion of the Mayor.

(c) If the deadlines set forth in subsection (a) of this section, as they may be extended by the Mayor pursuant to subsection (b) of this section, are not met, the Israel Senior Residences, LLC, shall pay to the District a sum equal to the amount of real property tax that would have been imposed on the Israel Senior Residences project in the absence of the exemption provided in subsection (a) of this section.

(d)(1) The exemption from real property taxation provided in subsection (a) of this section shall expire on the date that is the last day of the half tax year immediately following the earlier of the passage of 30 years or the date on which the Housing Element no longer has at least 50% of the total units of the Israel Senior Residences project designated as affordable units.

(2) The owner shall inform the Office of Tax and Revenue when the Housing Element is no longer entitled to the exemption granted by subsection (a) of this section.

(e) Notwithstanding any other provision of law, no fees shall be charged to the developer of the Israel Senior Residences project for any permits related to the construction of the Israel Senior Residences, including private space or building permit fees or public space permit fees. The exemption provided by this subsection shall not include inspection fees for such permits.

(f) For the purposes of this section, the term:

(1) "Affordable units" means residential units affordable to households with incomes between 50% and 80% of the area median income of the Washington, D.C. metropolitan statistical area, as determined annually by the United States Department of Housing and Urban Development, or its successor agency, which units shall comprise no less than 100% of the total number of units in the Israel Senior Residences project.

(2) "Housing Element" means Lot 60, Square 3848, on which the residential units and accessory parking of the Israel Senior Residences project shall be constructed.

(3) "The Israel Senior Residences LLC" means the entity that will

construct the Israel Senior Residences on Lot 60, Square 3848, or such other taxation lots that may be created from the current Lot 60.

(Apr. 27, 2013, D.C. Law 19-285, § 2, 60 DCR 2316.)

Emergency legislation. — For temporary (90 days) addition of § 47-4660, concerning the Spring Place development project, see § 2 of the Spring Place Real Property Limited Tax Abatement Assistance Emergency Act of 2013 (D.C. Act 20-151, August 6, 2013, 60 DCR 12140, 20 DCSTAT 2003).

For temporary (90 days) repeal of D.C. Law 19-285, § 3, see § 7010 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) repeal of D.C. Law 19-285, § 3, see § 7010 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-285. — Law 19-285, the "Israel Senior Residences Tax Exemption Act of 2012," was introduced in Council and assigned Bill No. 19-800. The Bill was adopted on first and second readings on Dec. 4, 2012 and Dec. 18, 2012, respectively. Signed by the Mayor on Jan. 29, 2013, it was assigned Act No. 19-652 and transmitted to Congress for its review. D.C. Law 19-285 became effective on April 27, 2013.

Short title. — Section 7001 of D.C. Law 20-61 provided that Subtitle A of Title VII of the act may be cited as the "Subject to Appropriations Repealers Amendment Act of 2013".

Editor's notes. — Applicability of D.C. Law 19-285: Section 3 of D.C. Law 19-285 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

Section 7010 of D.C. Law 20-61 repealed D.C. Law 19-285, § 3.

§ 47-4660. GALA Hispanic Theatre; Lot 79, Square 2837.

(a) Real property taxes assessed against Lot 79, Square 2837 in excess of the amount of taxes levied for tax year 2005 shall be abated to the extent that the excess is allocable to the portion of the property leased to the Grupo de Artistas Latinoamericanos, G.A.L.A., Inc., also known as the GALA Hispanic Theatre ("GALA"), under the terms of its lease, so long as such portion is leased to GALA and is used for the purpose of producing and staging live theatre performances; provided, that the benefit of this abatement shall be passed on to GALA in the form of reduced rent equal to the amount of the abatement.

(b) Both GALA and its landlord shall provide to the Office of Tax and Revenue ("OTR"), at the time and in the manner directed by OTR, the information as OTR may consider necessary to determine the amount of the abatement allowable for a taxable year and to verify eligibility for the abatement.

(c) The abatement provided under this section shall apply beginning with tax year 2011. If the property becomes ineligible for the abatement, the abatement shall end at the beginning of the month following the month that the property becomes ineligible.

(Dec. 24, 2013, D.C. Law 20-61, § 7072(b), 60 DCR 12472.)

Emergency legislation. — For temporary (90 days) addition of this section, see § 7072 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) addition of this section, see § 7072 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-4652.

Short title. — Section 7071 of D.C. Law 20-61 provided that Subtitle G of Title VII of

the act may be cited as the "GALA Hispanic Theatre Real Property Tax Abatement Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-4661. Tibetan community property; Lot 30, Square 139.

The real property described as Lot 30, Square 139 shall be exempt from real property taxation so long as the real property is owned and used by the International Campaign for Tibet, an organization approved under section 501(c)(3) of the Internal Revenue Code, and used solely to further its tax-exempt purposes, including continuing to offer programs that are open and free to the general public, such as lectures, films, art exhibits, a library of Tibetan materials, and meeting space for the Tibetan and Buddhist communities of the District.

(Dec. 24, 2013, D.C. Law 20-61, § 7222(b), 60 DCR 12472.)

Emergency legislation. — For temporary (90 days) addition of this section, see § 7222 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) addition of this section, see § 7222 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-4652.

Short title. — Section 7221 of D.C. Law 20-61 provided that Subtitle V of Title VII of the act may be cited as the "Tibetan Community Real Property Tax Exemption and Relief Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-4662. Historic Music Cultural Institutions.

[Not funded].

(Feb. 22, 2014, D.C. Law 20-86, § 2(b), 61 DCR 305.)

Legislative history of Law 20-86. — Law 20-86, the "Historic Music Cultural Institutions Expansion Tax Abatement Act of 2013," was introduced in Council and assigned Bill No. 20-70. The Bill was adopted on first and second readings on November 5, 2013, and December 3, 2013, respectively. Returned without the Mayor's signature on January 6, 2014, it was assigned Act No. 20-256 and transmitted to both Houses of Congress for its review. D.C. Law 20-86 became effective on February 22, 2014.

Editor's notes. — Applicability of D.C. Law 20-86: Section 3 of D.C. Law 20-86 provided that the act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

CHAPTER 47. EXEMPTIONS AND ABATEMENTS APPROVAL REQUIREMENTS.

§ 47-4701. TAFA requirements.

(a) A bill introduced in the Council that grants an exemption or abatement of a tax imposed by this title or by § 42-1103, unless the exemption or abatement is one of general applicability, shall not receive a Council hearing until a completed tax abatement financial analysis ("TAFA") has been provided to the Council and made available to the public.

(b)(1) The TAFA shall include:

(A) The terms of the exemption or abatement;

(B) The estimated annual value of the exemption or abatement;

(C) The purpose for which the grantee seeks the exemption or abatement;

(D) A summary of the proposed community benefits to be provided by the grantee of the exemption or abatement, including, if applicable, the number of jobs that may be created, delineated in accordance with paragraph (2)(A)(iv), (v) and (vi) of this subsection;

(E) If, in the opinion of the Chief Financial Officer, it is unlikely that the grantee's stated purpose could be accomplished without the proposed exemption or abatement:

(i) An estimate of the amount of exemption or abatement necessary to accomplish the purpose;

(ii) Efforts by the grantee to obtain alternate financing; and

(iii) Any factors that limit the ability of the grantee to obtain adequate financing; and

(F) A financial analysis prepared by the Office of the Chief Financial Officer, which shall consist of:

(i) For existing buildings, a review and analysis of the financial condition of the recipient of the proposed exemption or abatement and an advisory opinion stating whether or not it is likely that the recipient could be reasonably expected to meet its fiscal needs without the proposed exemption or abatement;

(ii) For new developments, a review and analysis of the financial condition of the recipient of the proposed exemption or abatement and of the financing proposal submitted by the recipient and an advisory opinion stating whether or not it is likely that the project could be financed without the proposed exemption or abatement;

(iii) For exemptions or abatements related to a specific individual or entity, a review and analysis of the financial condition of the recipient of the proposed exemption or abatement and an advisory opinion stating whether or not it is likely that the recipient could be reasonably expected to meet its fiscal needs without the proposed exemption or abatement; and

(iv) For exemptions or abatements related to a category or group of property owners or taxpayers, a review and analysis of the public policy goal intended to be addressed, if applicable, by the exemption or abatement, including whether the exemption or abatement is appropriately targeted and likely to achieve the intended goal.

(2)(A) In addition to the requirements described in paragraph (1) of this subsection, for a bill that grants an exemption or abatement to a housing development, the TAFA shall include in the summary of the proposed community benefits:

(i) The number of affordable housing units to be developed;

(ii) For what level of Area Median Income, as defined by § 47-858.01(1)(A)(i), the units will be affordable;

(iii) The assessed financial value of the subsidy, which shall be measured as the difference between the market rate of a comparable unit within the same neighborhood and the rate that is being charged as affordable housing;

(iv) The number of jobs that will be created, delineated by status as to whether a job is:

(I) Permanent;

(II) Temporary;

(III) Full-time; or

(IV) Part-time;

(v) The estimated wages and benefits for each job created;

(vi) Any commitment made to hiring District residents; and

(vii) A description of any other public policy goal that the exemption or abatement is meant to address, including expected results.

(B) The summary shall state which community benefits are already required by law, such as inclusionary zoning, the community amenities that have already been negotiated as part of a planned-unit-development approval, and the requirements or incentives already included in law or regulation, such as environmental standards.

(Sept. 14, 2011, D.C. Law 19-21, § 7142(b), 58 DCR 6226; Sept. 26, 2012, D.C. Law 19-171, § 114(f), 59 DCR 6190; Dec. 24, 2013, D.C. Law 20-61, § 7162(a), 60 DCR 12472.)

Section references. — This section is referenced in § 47-4703.

Effect of amendments. — The 2012 amendment by D.C. Law 19-171 validated a previously made technical correction in (b)(3)(A)(ii).

The 2013 amendment by D.C. Law 20-61 rewrote the section.

Temporary legislation. — For temporary (225 days) amendment of section, see § 3 of the Fiscal Year 2014 Budget Support Technical Clarification Temporary Amendment Act of 2013 (D.C. Law 20-56, December 13, 2013, 60 DCR 15165).

Emergency legislation. — For temporary (90 day) amendment of this section, see §§ 2(b), 3(b), and 6 of the Fiscal Year 2014 Budget Support Technical Clarification Emergency Amendment Act of 2013 (D.C. Act 20-180, October 4, 2013, 60 DCR 14949).

For temporary (90 days) amendment of this section, see § 7162(a) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7162(a) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 19-171. — Law 19-171, the "Technical Amendments Act of

2012," was introduced in Council and assigned Bill No. 19-397. The Bill was adopted on first and second readings on Mar. 20, 2012, and Apr. 17, 2012, respectively. Signed by the Mayor on May 23, 2012, it was assigned Act No. 19-376 and transmitted to Congress for its review. D.C. Law 19-171 became effective on September 26, 2012.

Legislative history of Law 20-61. — Law 20-61, the "Fiscal Year 2014 Budget Support Act of 2013," was introduced in Council and assigned Bill No. 20-199. The Bill was adopted on first and second readings on May 22, 2013, and June 26, 2013, respectively. Signed by the Mayor on Aug. 28, 2013, it was assigned Act No. 20-157 and transmitted to Congress for its review. D.C. Law 20-61 became effective on Dec. 24, 2013.

Short title.

Section 7161 of D.C. Law 20-61 provided that Subtitle P of Title VII of the act may be cited as the "Tax Abatement Financial Analysis Requirements Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-4702. Annual certification of continuing eligibility for exemptions and abatements from real property tax.

(a) To the extent allowable by law, on or before April 1 of each year, beginning in 2012, and every year thereafter, any nonprofit organization or business entity owning property receiving a real property tax exemption or abatement pursuant to Chapter 10 (other than property exempt under § 47-1002(1), (2), (3), or (21)) or Chapter 46 of this title, regardless of when the exemption or abatement was received, shall be required to file an annual report, under oath, with the Office of the Chief Financial Officer providing:

(1) The lot and square, parcel, or reservation number of the real property and certifying that the real property has been used during the preceding real property tax year for the purpose for which the exemption or abatement was granted; and

(2) A description of the community benefits provided pursuant to the provisions of the act granting the tax exemption or abatement, or an update on the progress of the community benefits identified in the act granting the tax exemption or abatement.

(b) Failure to certify that the property was still eligible for the exemption or abatement based on the use of the property as required by subsection (a)(1) of this section shall result in a termination of the exemption or abatement as of the beginning of the tax year in which the report is required to be filed. If the report is not filed timely, the Office of the Chief Financial Officer shall assess a penalty of $250. This section shall not apply to a property owner that is required to file an annual report pursuant to § 47-1007.

(c) Upon written application by the property owner filed on or before April 1 of any year, the Office of the Chief Financial Officer may grant a reasonable extension of time for filing the report required under subsection (a) of this section. For reasonable cause, the Office of the Chief Financial Officer may abate the penalty provided under subsection (b) of this section as well as the tax, penalty, and interest resulting from the failure to file the report timely.

(Sept. 14, 2011, D.C. Law 19-21, § 7142(b), 58 DCR 6226; Dec. 24, 2013, D.C. Law 20-61, § 7157(b), 60 DCR 12472.)

Section references. — This section is referenced in § 47-4703.

Effect of amendments. — The 2013 amendment by D.C. Law 20-61 rewrote the section.

Temporary Amendment of Section. — Section 108(b) of D.C. Law 19-226 amended this section to read as follows:

"§ 47-4702. Annual certification of continuing eligibility for exemptions and abatements from real property tax.

"(a) To the extent allowable by law, on or before April 1 of each year, beginning in 2012, and every year thereafter, any nonprofit organization or business entity owning property receiving a real property tax exemption or abatement pursuant to Chapter 10 (other than property exempt under § 47-1002(1), (2), (3), or (21)) or Chapter 46 of this title, regardless of when the exemption or abatement was received, shall be required to file an annual report, under oath, with the Office of the Chief Financial Officer providing:

"(1) The lot and square, parcel, or reservation number of the real property and certifying that the real property has been used during the preceding real property tax year for the purpose for which the exemption or abatement was granted; and

"(2) A description of the community benefits provided pursuant to the provisions of the act granting the tax exemption or abatement, or an update on the progress of the community benefits identified in the act granting the tax exemption or abatement.

"(b) Failure to certify that the property was still eligible for the exemption or abatement based on the use of the property as required by subsection (a)(1) of this section shall result in a termination of the exemption or abatement as of the beginning of the tax year in which the report is required to be filed. If the report is not filed timely, the Office of the Chief Financial Officer shall assess a penalty of $250. This section shall not apply to a property owner that is required to file an annual report pursuant to § 47-1007.

"(c) Upon written application by the property owner filed on or before April 1 of any year, the Office of the Chief Financial Officer may grant a reasonable extension of time for filing the report required under subsection (a) of this section. For reasonable cause, the Office of the Chief Financial Officer may abate the penalty provided under subsection (b) of this section as well as the tax, penalty, and interest resulting from the failure to file the report timely."

Section 402(b) of D.C. Law 19-226 provided that the act shall expire after 225 days of its having taken effect.

Emergency legislation.

For temporary amendment of section, see § 108(b) of the Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 12, 2012, 59 DCR 12478).

For temporary amendment of section, see § 108(b) of the Fiscal Year 2013 Budget Support Technical Clarification Congressional Review Emergency Amendment Act of 2012 (D.C. Act 19-604, January 14, 2013, 60 DCR 1045), applicable as of January 10, 2013.

For temporary (90 days) amendment of this section, see § 7157(b) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7157(b) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-4701.

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

§ 47-4703. Chief Financial Officer guidance.

For the preparation of the financial analysis required by § 47-4701(b)(1)(F) and the annual certification required by § 47-4702, the Chief Financial Officer shall set forth guidance regarding the collection of information necessary to implement these sections.

(Sept. 14, 2011, D.C. Law 19-21, § 7142(b), 58 DCR 6226; Dec. 24, 2013, D.C. Law 20-61, § 7162(b), 60 DCR 12472.)

Effect of amendments. — The 2013 amendment by D.C. Law 20-61 substituted "§ 47-4701(b)(1)(F)" for "§ 47-4701(b)(4)."

Temporary Addition of Section. — Section 108(c) of D.C. Law 19-226 added section 47-4704 to read as follows:

"§ 47-4704. Applicability.

"This chapter shall apply as of October 1, 2011."

Section 402(b) of D.C. Law 19-226 provided that the act shall expire after 225 days of its having taken effect.

Section 4(b) of D.C. Law 19-235 provided that the act shall expire after 225 days of its having taken effect.

Emergency legislation.

For temporary addition of § 47-4704, concerning the applicability of this chapter, see § 108(a) and (c) of the Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 12, 2012, 59 DCR 12478).

For temporary addition of § 47-4704, concerning the applicability of the chapter, see § 108(c) of the Fiscal Year 2013 Budget Support Technical Clarification Congressional Review Emergency Amendment Act of 2012 (D.C. Act 19-604, January 14, 2013, 60 DCR 1045), applicable as of January 10, 2013.

For temporary (90 days) amendment of this section, see § 7162(b) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7162(b) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-4701.

Short title. — Section 7161 of D.C. Law 20-61 provided that Subtitle P of Title VII of the act may be cited as the "Tax Abatement Financial Analysis Requirements Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.

§ 47-4704. Applicability.

This chapter shall apply as of October 1, 2011.

(Dec. 24, 2013, D.C. Law 20-61, § 7157(c), 60 DCR 12472.)

Emergency legislation. — For temporary (90 days) addition of this section, see § 7157(c) of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) addition of this section, see § 7157(c) of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

Legislative history of Law 20-61. — See note to § 47-4701.

Short title. — Section 7151 of D.C. Law 20-61 provided that Subtitle O of Title VII of the act may be cited as the "Tax Clarification Amendment Act of 2013".

Editor's notes. — Applicability of D.C. Law 20-61: Section 11001 of D.C. Law 20-61 provided that, except as otherwise provided, the act shall apply as of October 1, 2013.